

**MISSOURI
DEPARTMENT OF REVENUE**



FY2022 BUDGET REQUEST

with Governor's Recommendations

**DEPARTMENT OF REVENUE
FISCAL YEAR 2022 BUDGET
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Missouri Department of Revenue

The Department of Revenue was established in 1945 by the Missouri Constitution to serve as the central collection agency for all state revenue. The primary duties of the Department are to collect taxes, title and register motor vehicles, and license drivers. The Department of Revenue consists of the following divisions:

The **Taxation Division** administers Missouri's tax laws. It processes and administers forms and reports for the collection of revenue due the state and local taxing jurisdictions. This division has five bureaus: Business Tax, Income Tax, Collections and Taxpayer Assistance, Processing, and Field Compliance.

The **Motor Vehicle and Driver Licensing Division** administers Missouri's laws that relate to titling and registration of motor vehicles, trailers, all-terrain vehicles, manufactured homes, and marine craft; licenses drivers and dealers; and oversees 173 contracted license offices. This division consists of three bureaus: Motor Vehicle, Driver License, and License Offices.

The **General Counsel's Office** ensures the Department's compliance with law and internal policies, advises the director and divisions on legal matters relative to the Department, and represents the Department in courts and administrative tribunals. The office also includes three bureaus: Criminal Tax Investigation, Compliance and Investigation and Internal Audit and Compliance.

The **Administration Division** provides administrative support to all other areas of the Department. This division includes three bureaus: Human Resources and Total Rewards, Financial Services, and General Services.

The Director's Office is also part of the Administration Division. The Director's Office includes the director, chief operating officer, key administrative staff, the Communications Office and the Legislative Office.

The Department is committed to delivering focused and efficient results to Missouri citizens and businesses. The Department's "placemat" highlights the themes and initiatives the Department is pursuing to achieve its vision of providing *every customer the best experience every time*.

Department strategic overview: FY22 Budget

| | |
|---------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DEPARTMENT: | Revenue |
| DIRECTOR: | Ken Zellers |
| DEPARTMENT ASPIRATION: | To provide every customer the best experience every time. |
| HIGHLIGHTS FROM FY20-FY21 | <ul style="list-style-type: none"> Customer Focus - Created a new vision, mission, and values for the Department (DOR). Our vision is "To provide <u>every</u> customer the best experience <u>every time</u>". This new vision, mission, and values became an integral part of our FY21 dashboard development. REAL ID - Implemented the REAL ID program in March 2019. As of August 20, 2020, license offices had processed 677,145 REAL ID-compliant transactions since its inception. Overall, REAL ID transactions have accounted for approximately 30-41% of all transactions each month in 2020. DOR continues to communicate the new REAL ID deadline of October 1, 2021. New Missouri Driver License - In June 2020, the DOR began the statewide issuance of Missouri's newly redesigned driver license, nondriver ID card, and instruction permit. The new driver license includes enhanced security features that will further deter counterfeiting and fraud and help protect Missourians from identity theft. The new design was chosen in honor of Missouri's upcoming bicentennial. Integrated Tax System - In August 2020, the DOR integrated the final tax type, Corporate Income Tax, into the Integrated Tax System. The DOR concluded its second year tax season utilizing this system. ChatBot - DORA - Since launching on November 2, 2019, the DOR's 24/7 virtual assistant chatbot, DORA, has handled 1,251,391 customer inquiries. On average, 27% of user sessions have occurred during non-business hours (outside of 8 a.m. to 5 p.m. on weekdays), and DORA has been able to answer 81% of all inquiries. In August 2020, the DORA Facebook integration went live; customers can now ask DORA their questions through Facebook messenger on their computer or mobile device. Compliance Review Team - Established a team to audit motor vehicle title transactions to ensure the correct purchase price and date, tax credits, and that fees and taxes were charged. For FY20, the team identified \$2,149,092, collected \$178,510, identified an uncollectable amount of \$386,051 and an outstanding collection balance due of \$1,584,530. Team Member Engagement - Many HR systems and practices were changed this past year, including a new MoCareers application system, enhancements to ENGAGE 2.0 (evaluations and feedback), new classification and compensation structure called C3, and added professional development focus using MoLearning for current and aspiring leaders. The DOR implemented a pay for performance program to reward high performers and retain staff. In FY21, we will evaluate its success and continue the program going forward. Enhanced Communications - It is important to communicate with team members and that became even more apparent during the COVID-19 pandemic. In March 2020, the director established a weekly rhythm of communicating with team members through Monday emails, sharing important information, helpful resources and more. |
| FY22 PRIORITIES | <ul style="list-style-type: none"> Integrated Motor Vehicle and Driver Licensing System - Identify funding sources and continue evaluating opportunities for a state-of-the-art customer-centric integrated motor vehicle and driver licensing system. Integrated Tax System/Digital Work - Add scanning and imaging functionality to support our goals of moving from paper to virtual work processes and enhancing the overall customer experience. Digital Experience/Electronic Notifications - Continue pursuing mobile/web applications to better serve our customers and begin replacing paper notifications with text or email notifications. Advanced Technology - Continue evaluating customer service technology opportunities. Partnerships - Establish partnerships with entities to identify efficiencies and share knowledge. Diversity - Create and execute a program to foster a more diverse and inclusive workforce. |
| FY23 PREVIEW | <ul style="list-style-type: none"> Virtual Mobile Driver License - Investigate viability of virtual driver license on mobile devices. Data Analytics and Advanced Technology - Use data analytics and advanced technology to drive efficiencies and optimize performance. Economic Development Partner - Use integrated systems to access and analyze data to become a best-in-class economic development partner. Lower Turnover - Reduce turnover and become a top employer in the state. |



Missouri Department of Revenue

MISSOURI DEPARTMENT OF
REVENUE

ASPIRATION

To provide every customer the best experience *every time.*

| THEMES | Embed Transformational Purpose | Focus on Service Culture | Team Member Recognition and Engagement | Partnerships | IT Roadmap |
|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Integrity | Service | Respect | Community | | |
| INITIATIVES | Mobile Workforce: Provide the necessary technology, support, accountability and professional development that will allow the Department to capitalize on talent across the state. Digital Work: To move the Department toward a paperless workplace, in order to reduce reliance on paper processing, increase workforce mobility and improve response time. Shifting Culture: To bring down barriers and improve performance management and increased team member engagement. | Virtual Scheduling: To look at available appointment notification, scheduling, and possible face-to-face appointment interaction options. Administrative Rules and Guidance: Seek customer input and provide guidance to all stakeholders through the administrative rule and informal guidance processes. | Diversity: Create and execute a program to foster a more diverse and inclusive workforce. DOR Library/ DOR Pedia: Develop an intranet page where DOR knowledge information will be posted for quick reference. | Alternative Transaction Processing: Identify possible outsourcing opportunities, online services or other efficiencies, to process transactions to serve our customers timely. Relationships with General Assembly: Develop and maintain positive relations with the General Assembly. Alternative funding options for integrated MV/DL system: Research and consolidate viable options to pursue funding an integrated MV/DL system. Assembly. | Electronic Notifications: Work with DOR and the applications team to capture customer information to opt in to receive notifications electronically in lieu of paper notifications. Mobile Equipment: Develop a plan going forward to set up all DOR users with laptop or other computer equipment to support a mobile workforce. |



Missouri Department of Revenue



MEASURES

By June 30, 2021, a portion of all units in all divisions are able to work remotely; 40% of our workforce is working remotely at any given time; remote work measured to be as productive as in-office work.

By June 30, 2021, scan all incoming paper submissions and store in SharePoint.

By June 30, 2021, the Department will use operational data daily to make informed decisions, to improve performance, and to include all team members in decision making.

By June 30, 2021, implement a virtual scheduling tool to provide the best customer experience.

By June 30, 2021, identify focus groups opportunities to receive feedback for our administrative rules and informal guidance processes..

By June 30, 2021, create a team member community to make the Department of Revenue the most diverse place to work.

By June 30, 2021, implement the DOR Pedia.

By June 30, 2021, identify and implement possible outsourcing opportunities.

By June 30, 2021, the Department wants to increase the interaction we have with the General Assembly.

By June 30, 2021, have a list of viable options for alternative funding for the MV/DL system.

By June 30, 2021, identify how we can start allowing customers to opt in to electronic notifications.

By June 30, 2021, implement a plan to set up all DOR users with laptops to work mobile.

AUDIT REPORTS

| Program or Division Name | Type of Report | Date Issued | Website |
|--------------------------------------------------------------------------|-----------------------|--------------------|-----------------------------------------------------------|
| Department of Revenue | | | |
| Department of Revenue Sales and Use Tax | State Auditor | August, 2020 | http://auditor.mo.gov |
| Department of Revenue Sales and Use Tax | State Auditor | August, 2019 | http://auditor.mo.gov |
| Timeliness of Income Tax Refund Issuance | State Auditor | April, 2019 | http://auditor.mo.gov |
| Department of Revenue Sales and Use Tax | State Auditor | August, 2018 | http://auditor.mo.gov |
| Timeliness of Income Tax Refund Issuance | State Auditor | January, 2018 | http://auditor.mo.gov |
| Summary of Audit Findings Department of Revenue-Contract License Offices | State Auditor | November, 2017 | http://auditor.mo.gov |
| Cost of Tax Incentives and Exemptions | State Auditor | October, 2017 | http://auditor.mo.gov |
| Wentzville Contract License Office | State Auditor | August, 2017 | http://auditor.mo.gov |
| Oakville Contract License Office | State Auditor | August, 2017 | http://auditor.mo.gov |
| Brookfield Contract License Office | State Auditor | August, 2017 | http://auditor.mo.gov |
| Hannibal Contract License Office | State Auditor | August, 2017 | http://auditor.mo.gov |
| Hermann Contract License Office | State Auditor | July, 2017 | http://auditor.mo.gov |
| Glenstone Contract License Office | State Auditor | July, 2017 | http://auditor.mo.gov |
| Monett Contract License Office | State Auditor | July, 2017 | http://auditor.mo.gov |
| Ellington Contract License Office | State Auditor | May, 2017 | http://auditor.mo.gov |
| Fayette Contract License Office | State Auditor | May, 2017 | http://auditor.mo.gov |
| License Office Visits - Gainesville | State Auditor | April, 2017 | http://auditor.mo.gov |
| State Lottery Commission - Two Years Ending 6/30/2020 | State Auditor | December, 2020 | http://auditor.mo.gov |
| State Lottery Commission - Two Years Ending 6/30/2018 | State Auditor | August, 2019 | http://auditor.mo.gov |
| State Lottery Commission - Two Years Ending 6/30/2016 | State Auditor | July, 2017 | - |

Programs Subject to Missouri Sunset Act

| Program | Statutes Establishing | Sunset Date | Review Status |
|-----------------------------------------|------------------------------|--------------------|-----------------------------------------------------------------|
| Missouri National Guard Foundation Fund | Section 143.1027, RSMo | August, 28, 2020 | |
| Rolling Stock Tax Credit | Section 137.1018, RSMo | August 28, 2020 | Reviewed by Oversight Division in 2019, program not renewed. |

FLEXIBILITY REQUEST FORM

| | | | |
|---------------------|-----------------------------------|-------------|-------------------------------------------------|
| BUDGET UNIT NUMBER: | 86000C | DEPARTMENT: | REVENUE |
| BUDGET UNIT NAME: | DEPARTMENT OF REVENUE | DIVISIONS: | Taxation, MVDL, General Counsel, Administration |
| HOUSE BILL SECTION: | 4.005, 4.010, 4.015, 4.202, 4.025 | | |

1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.

DEPARTMENT REQUEST

The Department received 10 percent flexibility for General Revenue (GR) and other funding for Fiscal Year 2021 between personal service and expense and equipment and between divisions. Flexibility is needed to provide the best possible revenue collection results and to continue to perform its statutory and regulatory mandates. For the Fiscal Year 2022 budget, the Department requests maintaining the current level of flexibility.

2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.

| PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED | CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED | BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| The Department transferred \$1,140,500 from various personal service and expense and equipment appropriations to the Division of Motor Vehicle and Drivers Licensing to pay for plate and tab costs associated with reissuance. | The Department received 10 percent flexibility between personal services and expense and equipment and between divisions. The Department will use its flexibility to focus on revenue generating programs or operational efficiencies. | The Department requests 10 percent flexibility between personal services and expense and equipment and between divisions to continue to focus on revenue generating programs and operational efficiencies. |

3. Please explain how flexibility was used in the prior and/or current years.

| PRIOR YEAR EXPLAIN ACTUAL USE | CURRENT YEAR EXPLAIN PLANNED USE |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| The Department transferred \$1,140,500 from various personal service and expense and equipment appropriations to the Division of Motor Vehicle and Drivers Licensing to pay for plate and tab costs associated with reissuance. | The Department will use its flexibility to focus on revenue generating programs or operational efficiencies. |

NEW DECISION ITEM
 RANK: 2 OF 7

| Department of Revenue | | Budget Unit <u>86104C, 86110C, 86115C, 86120C, 86130C, 86135C</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| Divisions of Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| DI Name | FY 22 Pay Plan | DI# | <u>0000012</u> | HB Section | <u>4.005, 4.010, 4.015, 4.020, 4.025</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. AMOUNT OF REQUEST | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FY 2022 Budget Request <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table> | | | | | GR | Federal | Other | Total | PS | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 | Total | 0 | 0 | 0 | 0 | FY 2022 Governor's Recommendation <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>301,572</td> <td>2,871</td> <td>98,207</td> <td>402,650</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>301,572</td> <td>2,871</td> <td>98,207</td> <td>402,650</td> </tr> </tbody> </table> | | | GR | Federal | Other | Total | PS | 301,572 | 2,871 | 98,207 | 402,650 | EE | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 | Total | 301,572 | 2,871 | 98,207 | 402,650 |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 301,572 | 2,871 | 98,207 | 402,650 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 301,572 | 2,871 | 98,207 | 402,650 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Est. Fringe | 0 | 0 | 0 | 0 | Est. Fringe | 99,881 | 951 | 32,526 | 133,358 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Funds: | | | | | | Other Funds: State Highways and Transportation Dept (0644); Health Initiatives (0275); Petroleum Storage Tank (0585); Conservation Commission (0609); Petroleum Inspection (0662); Motor Vehicle Commission (0588); DOR Specialty Plate (0775); Tobacco Control (0984); Child Support Enforcement (0169) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. THIS REQUEST CAN BE CATEGORIZED AS: | | | | | | <table style="width: 100%; border-collapse: collapse;"> <tr> <td><input type="checkbox"/> New Legislation</td> <td><input type="checkbox"/> New Program</td> <td><input type="checkbox"/> Fund Switch</td> </tr> <tr> <td><input type="checkbox"/> Federal Mandate</td> <td><input type="checkbox"/> Program Expansion</td> <td><input type="checkbox"/> Cost to Continue</td> </tr> <tr> <td><input type="checkbox"/> GR Pick-Up</td> <td><input type="checkbox"/> Space Request</td> <td><input type="checkbox"/> Equipment Replacement</td> </tr> <tr> <td><input checked="" type="checkbox"/> Pay Plan</td> <td><input type="checkbox"/> Other:</td> <td></td> </tr> </table> | | | | <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch | <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input type="checkbox"/> Cost to Continue | <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement | <input checked="" type="checkbox"/> Pay Plan | <input type="checkbox"/> Other: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> New Legislation | <input type="checkbox"/> New Program | <input type="checkbox"/> Fund Switch | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> Federal Mandate | <input type="checkbox"/> Program Expansion | <input type="checkbox"/> Cost to Continue | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> GR Pick-Up | <input type="checkbox"/> Space Request | <input type="checkbox"/> Equipment Replacement | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input checked="" type="checkbox"/> Pay Plan | <input type="checkbox"/> Other: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>The Governor's Fiscal Year 2022 budget includes appropriation authority for a 2% pay raise for state employees beginning January 1, 2022.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

NEW DECISION ITEM
 RANK: 2 OF 7

| | | |
|--------------------------------------------------------------------------------------------|-------------|------------------------------------------------|
| Department of Revenue | Budget Unit | 86104C, 86110C, 86115C, 86120C, 86130C, 86135C |
| Divisions of Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration | | |
| DI Name FY 22 Pay Plan | DI# 0000012 | HB Section 4.005, 4.010, 4.015, 4.020, 4.025 |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The appropriated amount for the Fiscal Year 2022 pay plan was based on personal service appropriations.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR | Dept Req GR | Dept Req FED | Dept Req FED | Dept Req OTHER | Dept Req OTHER | Dept Req TOTAL | Dept Req TOTAL | Dept Req One-Time |
|-------------------------------|----------------|----------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS |
| 100-Salaries and Wages | | | | | | | 0 | | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |

| Budget Object Class/Job Class | Gov Rec GR | Gov Rec GR | Gov Rec FED | Gov Rec FED | Gov Rec OTHER | Gov Rec OTHER | Gov Rec TOTAL | Gov Rec TOTAL | Gov Rec One-Time |
|-------------------------------|---------------|---------------|----------------|----------------|------------------|------------------|------------------|------------------|---------------------|
| | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS |
| 100-Salaries and Wages | 301,572 | | 2,871 | | 98,207 | | 402,650 | | 0.0 |
| Total PS | 301,572 | 0.0 | 2,871 | 0.0 | 98,207 | 0.0 | 402,650 | 0.0 | 0 |
| Grand Total | 301,572 | 0.0 | 2,871 | 0.0 | 98,207 | 0.0 | 402,650 | 0.0 | 0 |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|--------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| STATE DEPARTMENT DIRECTOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,115 | 0.00 |
| DESIGNATED PRINCIPAL ASST DEPT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,533 | 0.00 |
| DIVISION DIRECTOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,545 | 0.00 |
| DESIGNATED PRINCIPAL ASST DIV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,069 | 0.00 |
| ASSOCIATE COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 646 | 0.00 |
| LEGAL COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,125 | 0.00 |
| SENIOR COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 5,351 | 0.00 |
| GENERAL COUNSEL - DIVISION | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 677 | 0.00 |
| MANAGING COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,642 | 0.00 |
| GENERAL COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 796 | 0.00 |
| SPECIAL ASST OFFICIAL & ADMSTR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 385 | 0.00 |
| SPECIAL ASST PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 271 | 0.00 |
| SPECIAL ASST OFFICE & CLERICAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,753 | 0.00 |
| ADMINISTRATIVE SUPPORT CLERK | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,164 | 0.00 |
| ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 9,687 | 0.00 |
| LEAD ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,780 | 0.00 |
| ADMIN SUPPORT PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 496 | 0.00 |
| ADMINISTRATIVE MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 9,562 | 0.00 |
| ASSOCIATE CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 20,011 | 0.00 |
| CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 40,032 | 0.00 |
| LEAD CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 8,104 | 0.00 |
| CUSTOMER SERVICE SUPERVISOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 118 | 0.00 |
| CUSTOMER SERVICE MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 12,566 | 0.00 |
| SENIOR PROGRAM SPECIALIST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 625 | 0.00 |
| RESEARCH/DATA ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,962 | 0.00 |
| ASSOC RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 5,444 | 0.00 |
| RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,223 | 0.00 |
| STORES/WAREHOUSE ASSOCIATE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 327 | 0.00 |
| STORES/WAREHOUSE SUPERVISOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 214 | 0.00 |
| PUBLIC RELATIONS SPECIALIST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 401 | 0.00 |
| SR PUBLIC RELATIONS SPECIALIST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 451 | 0.00 |
| PUBLIC RELATIONS COORDINATOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 847 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|--------------------------------|------------|-------------|------------|-------------|------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| STAFF DEVELOPMENT TRAINER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,694 | 0.00 |
| SR STAFF DEV TRAINING SPEC | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 481 | 0.00 |
| ACCOUNTS ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 515 | 0.00 |
| SENIOR ACCOUNTS ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,886 | 0.00 |
| SENIOR ACCOUNTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 286 | 0.00 |
| ACCOUNTANT MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,861 | 0.00 |
| ASSOCIATE AUDITOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,154 | 0.00 |
| LEAD AUDITOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 478 | 0.00 |
| PROCUREMENT SPECIALIST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 287 | 0.00 |
| HUMAN RESOURCES ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 653 | 0.00 |
| HUMAN RESOURCES GENERALIST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 210 | 0.00 |
| HUMAN RESOURCES SPECIALIST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 296 | 0.00 |
| HUMAN RESOURCES MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 345 | 0.00 |
| NETWORK INFRASTRUCTURE TECH | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 290 | 0.00 |
| ASSOC HEARINGS/APPEALS REFEREE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 429 | 0.00 |
| SR COMMISSIONED INVESTIGATOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,580 | 0.00 |
| COMMISSIONED INVESTIGATOR SPV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 940 | 0.00 |
| INVESTIGATIONS MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,747 | 0.00 |
| DRIVER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 160 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 156,214 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$156,214 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$73,297 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$82,917 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| HWY COLL MV/DL SYSTEM | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| ADMINISTRATIVE MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,380 | 0.00 |
| ASSOC RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 517 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,897 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$1,897 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$1,897 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| ABOVE AND BEYOND | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| OTHER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,265 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,265 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$1,265 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$828 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$18 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$419 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|--------------------------------|------------|-------------|------------|-------------|------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| TAXATION DIVISION | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| DIVISION DIRECTOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,066 | 0.00 |
| OUT-STATE AUDIT PERSONNEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 16,954 | 0.00 |
| TAX SEASON ASST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,722 | 0.00 |
| SPECIAL ASST OFFICE & CLERICAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 920 | 0.00 |
| ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,293 | 0.00 |
| ADMIN SUPPORT PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 397 | 0.00 |
| ADMINISTRATIVE MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 13,624 | 0.00 |
| ASSOCIATE CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 36,752 | 0.00 |
| CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 35,997 | 0.00 |
| LEAD CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 16,892 | 0.00 |
| CUSTOMER SERVICE SUPERVISOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,958 | 0.00 |
| CUSTOMER SERVICE MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 7,286 | 0.00 |
| RESEARCH/DATA ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,014 | 0.00 |
| ASSOC RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,541 | 0.00 |
| RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 950 | 0.00 |
| PUBLIC RELATIONS COORDINATOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 541 | 0.00 |
| STAFF DEVELOPMENT TRAINER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 411 | 0.00 |
| SENIOR ACCOUNTS ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,025 | 0.00 |
| REGULATORY AUDITOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 23,679 | 0.00 |
| SENIOR REGULATORY AUDITOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 7,826 | 0.00 |
| REGULATORY AUDITOR SUPERVISOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 15,227 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 196,075 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$196,075 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$188,754 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$7,321 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| MOTOR VEH & DRIVER LICENSING | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| SPECIAL ASST OFFICIAL & ADMSTR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 23 | 0.00 |
| ADMINISTRATIVE SUPPORT CLERK | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 501 | 0.00 |
| ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 6 | 0.00 |
| ASSOCIATE CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,395 | 0.00 |
| CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,414 | 0.00 |
| CUSTOMER SERVICE MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 388 | 0.00 |
| ASSOC RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 64 | 0.00 |
| SENIOR APPLICATIONS DEVELOPER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,064 | 0.00 |
| APPLICATIONS DEVELOPMENT MGR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 399 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 6,254 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$6,254 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$4,034 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$29 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$2,191 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|---------------------------------|------------|-------------|------------|-------------|------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| GENERAL COUNSEL'S OFFICE | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| DESIGNATED PRINCIPAL ASST DIV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 670 | 0.00 |
| ASSOCIATE COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,923 | 0.00 |
| PARALEGAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 984 | 0.00 |
| LEGAL COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,106 | 0.00 |
| SENIOR COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 162 | 0.00 |
| MANAGING COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,689 | 0.00 |
| APPELLATE COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 607 | 0.00 |
| GENERAL COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,027 | 0.00 |
| SPECIAL ASST PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 222 | 0.00 |
| SPECIAL ASST OFFICE & CLERICAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 178 | 0.00 |
| ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 592 | 0.00 |
| LEAD ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 329 | 0.00 |
| ADMIN SUPPORT PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 171 | 0.00 |
| LEAD CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,833 | 0.00 |
| RESEARCH/DATA ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 642 | 0.00 |
| ASSOCIATE AUDITOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 667 | 0.00 |
| SR NON-COMMISSION INVESTIGATOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,514 | 0.00 |
| COMMISSIONED INVESTIGATOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,047 | 0.00 |
| SR COMMISSIONED INVESTIGATOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,596 | 0.00 |
| NON-COMMSSN INVESTIGATOR SPV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,753 | 0.00 |
| COMMISSIONED INVESTIGATOR SPV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 856 | 0.00 |
| INVESTIGATIONS MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 911 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 26,479 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$26,479 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$19,141 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$2,253 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$5,085 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|--------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ADMINISTRATION DIVISION | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| STATE DEPARTMENT DIRECTOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 221 | 0.00 |
| DESIGNATED PRINCIPAL ASST DEPT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,267 | 0.00 |
| DIVISION DIRECTOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 345 | 0.00 |
| DESIGNATED PRINCIPAL ASST DIV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 201 | 0.00 |
| SPECIAL ASST OFFICIAL & ADMSTR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 257 | 0.00 |
| SPECIAL ASST OFFICE & CLERICAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 318 | 0.00 |
| ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,232 | 0.00 |
| LEAD ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 670 | 0.00 |
| ADMIN SUPPORT PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 567 | 0.00 |
| ADMINISTRATIVE MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 527 | 0.00 |
| ASSOCIATE CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 475 | 0.00 |
| LEAD CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 442 | 0.00 |
| CUSTOMER SERVICE MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 416 | 0.00 |
| ASSOC RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 127 | 0.00 |
| STORES/WAREHOUSE SUPERVISOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 153 | 0.00 |
| STAFF DEVELOPMENT TRAINER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 345 | 0.00 |
| ACCOUNTS ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 114 | 0.00 |
| SENIOR ACCOUNTS ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 794 | 0.00 |
| ACCOUNTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 451 | 0.00 |
| SENIOR ACCOUNTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 187 | 0.00 |
| ACCOUNTANT MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 753 | 0.00 |
| ECONOMIST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 782 | 0.00 |
| PROCUREMENT SPECIALIST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 195 | 0.00 |
| HUMAN RESOURCES ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 421 | 0.00 |
| HUMAN RESOURCES GENERALIST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 496 | 0.00 |
| HUMAN RESOURCES SPECIALIST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 185 | 0.00 |
| HUMAN RESOURCES MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 281 | 0.00 |
| NETWORK INFRASTRUCTURE TECH | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 122 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| ADMINISTRATION DIVISION | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| DRIVER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 122 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 14,466 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$14,466 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$13,621 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$571 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$274 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| ABOVE AND BEYOND | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 828 | 0.00 |
| DEPT OF REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 18 | 0.00 |
| STATE HWYS AND TRANS DEPT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 419 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,265 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,265 | 0.00 |
| Above & Beyond Perf Incentives - 0000016 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 82,801 | 0.00 |
| DEPT OF REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,781 | 0.00 |
| STATE HWYS AND TRANS DEPT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 41,938 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 126,520 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 126,520 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$127,785 | 0.00 |

NEW DECISION ITEM
RANK: 2 **OF 7**

| | | |
|-----------------------------------------------------------------------------|-------------|--------------------------------------------------------|
| Department of Revenue/State Tax Commission/Lottery | Budget Unit | 86104C, 86110C, 86115C, 86120C, 86130C, 86135C, |
| Division - All | | 86911C, 87212C |
| DI Name Above & Beyond Performance Incentives DI# 0000016 | HB Section | 4.005, 4.010, 4.015, 4.020, 4.025, 4.160, 4.175 |

1. AMOUNT OF REQUEST

| | FY 2022 Budget Request | | | FY 2022 Governor's Recommendation | | | | | |
|--------------------|------------------------|-------------|-------------|-----------------------------------|--------------------|---------------|--------------|---------------|----------------|
| | GR | Federal | Other | Total | GR | Federal | Other | Total | |
| PS | 0 | 0 | 0 | 0 | PS | 82,801 | 1,781 | 41,938 | 126,520 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | Total | 82,801 | 1,781 | 41,938 | 126,520 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Est. Fringe | 0 | 0 | 0 | 0 | Est. Fringe | 27,424 | 590 | 13,890 | 41,903 |

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Other Funds: State Highways and Transportation Dept (0644)

2. THIS REQUEST CAN BE CATEGORIZED AS:

| | | | |
|-----------------|-------------------------------------|-------------------|-----------------------|
| New Legislation | <input checked="" type="checkbox"/> | New Program | Fund Switch |
| Federal Mandate | <input type="checkbox"/> | Program Expansion | Cost to Continue |
| GR Pick-Up | <input type="checkbox"/> | Space Request | Equipment Replacement |
| Pay Plan | <input type="checkbox"/> | Other: | |

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Governor's Fiscal Year 2022 budget includes appropriation authority for Above and Beyond performance incentives beginning January 1, 2022. The ability to provide a link between compensation, "above and beyond" performance, and accountability is a proven best practice for employee reward and recognition programs used in other state governments and the private sector. The Division of Personnel partnered with all executive branch departments and a consulting firm to develop a new, top quality evaluation process, with supporting training for all supervisors and tools, to enable department leadership to identify those team members who are delivering exceptional performance. The program is designed to incentivize these individuals to continue this high level of performance and others to raise their game. With the goal of retaining those identified as top performers and the anticipation that these top performers will continue to deliver exceptional results, the request is for funding to be appropriated which provides top performers with a temporary salary increase for the services to be performed over the next year.

NEW DECISION ITEM
RANK: 2 **OF 7**

| | | |
|----------------------------------------------------------------------|--------------------|--------------------------------------------------------|
| Department of Revenue/State Tax Commission/Lottery | Budget Unit | 86104C, 86110C, 86115C, 86120C, 86130C, 86135C, |
| Division - All | | 86911C, 87212C |
| DI Name Above & Beyond Performance Incentives DI# 0000016 | HB Section | 4.005, 4.010, 4.015, 4.020, 4.025, 4.160, 4.175 |

3. WHY IS THIS FUNDING NEEDED? (Continued)

This request is essential to the state government's transformation of its approach to compensation and incentive practices to be in line with proven best practices in high performing organizations. Along with other rewards and recognition, such monetary incentives help sustain and motivate performance. Other state governments have adopted similar approaches to incentivize individuals to continue truly exceptional performance. Such approaches can incentivize not only continued excellent performance in current roles but also a commitment to continuous improvement and additional professional development.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The appropriated amount is based on departments providing performance incentives of 5% for the top 10% of employees with incentives capped at \$2,500 per employee.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR | Dept Req GR | Dept Req FED | Dept Req FED | Dept Req OTHER | Dept Req OTHER | Dept Req TOTAL | Dept Req TOTAL | Dept Req One-Time |
|--------------------------------------|------------------------|------------------------|-------------------------|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|------------------------------|
| | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS |
| 100-Salaries and Wages | | | | | | | 0 | | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| Budget Object Class/Job Class | Gov Rec GR | Gov Rec GR | Gov Rec FED | Gov Rec FED | Gov Rec OTHER | Gov Rec OTHER | Gov Rec TOTAL | Gov Rec TOTAL | Gov Rec One-Time |
| | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS |
| 100-Salaries and Wages | 82,801 | | 1,781 | | 41,938 | | 126,520 | | 0.0 |
| Total PS | 82,801 | 0.0 | 1,781 | 0.0 | 41,938 | 0.0 | 126,520 | 0.0 | 0 |
| Grand Total | 82,801 | 0.0 | 1,781 | 0.0 | 41,938 | 0.0 | 126,520 | 0.0 | 0 |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| ABOVE AND BEYOND | | | | | | | | |
| Above & Beyond Perf Incentives - 0000016 | | | | | | | | |
| OTHER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 126,520 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 126,520 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$126,520 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$82,801 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$1,781 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$41,938 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| DOR FEDERAL STIMULUS | | | | | | | | |
| CORE | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| DOR FEDERAL STIMULUS | 0 | 0.00 | 427,109 | 9.00 | 0 | 0.00 | 0 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 427,109 | 9.00 | 0 | 0.00 | 0 | 0.00 |
| EXPENSE & EQUIPMENT | | | | | | | | |
| DOR FEDERAL STIMULUS | 0 | 0.00 | 1,439,066 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 1,439,066 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TOTAL | 0 | 0.00 | 1,866,175 | 9.00 | 0 | 0.00 | 0 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$1,866,175 | 9.00 | \$0 | 0.00 | \$0 | 0.00 |

CORE DECISION ITEM

| <p>Department of Revenue Divisions-Motor Vehicle and Driver Licensing and Administration Core - DOR Federal Stimulus (COVID)</p> | <p>Budget Unit <u>86113C</u> HB Section <u>4.007</u></p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|-------|-------|----|---------|-------|-------|----|----|---|---|---|----|-----|---|---|---|-----|-----|---|---|---|-----|--------------|----------|----------|----------|--------------|----------|----------|----------|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----|---------|-------|-------|----|---|---|---|---|----|---|---|---|---|-----|---|---|---|---|-----|---|---|---|---|--------------|----------|----------|----------|----------|--|
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="5" style="text-align: left; padding-bottom: 5px;">FY 2022 Budget Request</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; vertical-align: top;"> <p>FTE 0.00 0.00 0.00 0.00</p> <p>Est. Fringe 0 0 0 0</p> <p>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</p> </td><td style="width: 50%; vertical-align: top;"> <p>FY 2022 Governor's Recommendation</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table> <p>FTE 0.00 0.00 0.00 0.00</p> <p>Est. Fringe 0 0 0 0</p> <p>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</p> </td></tr> </table> | FY 2022 Budget Request | | | | | | GR | Federal | Other | Total | PS | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 | Total | 0 | 0 | 0 | 0 | <p>FTE 0.00 0.00 0.00 0.00</p> <p>Est. Fringe 0 0 0 0</p> <p>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</p> | <p>FY 2022 Governor's Recommendation</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table> <p>FTE 0.00 0.00 0.00 0.00</p> <p>Est. Fringe 0 0 0 0</p> <p>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</p> | | GR | Federal | Other | Total | PS | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 | Total | 0 | 0 | 0 | 0 | |
| FY 2022 Budget Request | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>FTE 0.00 0.00 0.00 0.00</p> <p>Est. Fringe 0 0 0 0</p> <p>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</p> | <p>FY 2022 Governor's Recommendation</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table> <p>FTE 0.00 0.00 0.00 0.00</p> <p>Est. Fringe 0 0 0 0</p> <p>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</p> | | GR | Federal | Other | Total | PS | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 | Total | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Funds: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>The Department received one-time appropriation authority to expend federal stimulus funds related to COVID-19. The Department will not use this appropriation authority in Fiscal Year 2022.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

CORE DECISION ITEM

| | | |
|------------------------------------------------------------------------|--------------------|---------------|
| Department of Revenue | Budget Unit | 86113C |
| Divisions-Motor Vehicle and Driver Licensing and Administration | | |
| Core - DOR Federal Stimulus (COVID) | HB Section | 4.007 |

4. FINANCIAL HISTORY

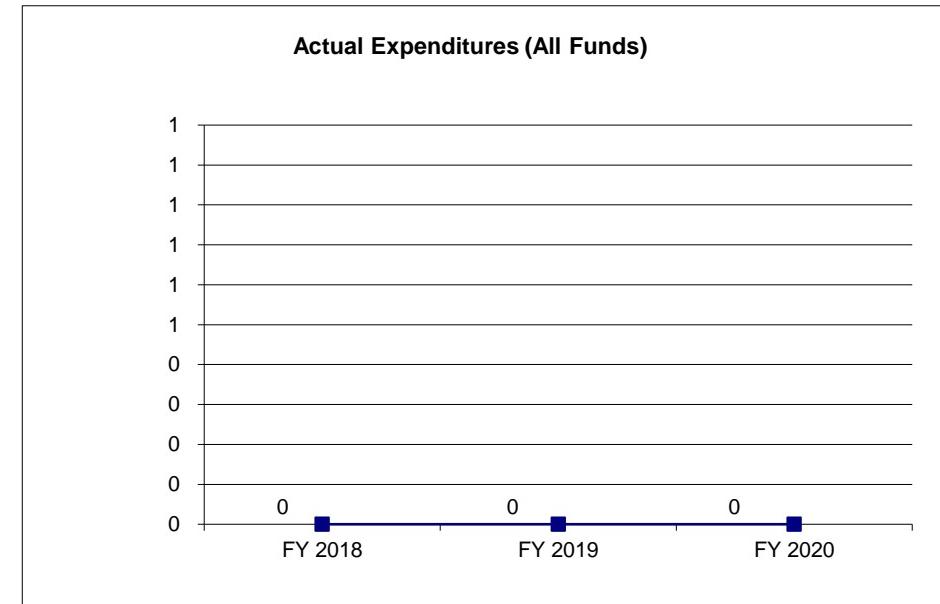
| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 0 | 0 | 0 | 1,866,175 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 0 | 0 | 0 | 1,866,175 |
| Actual Expenditures (All Funds) | 0 | 0 | 0 | N/A |
| Unexpended (All Funds) | 0 | 0 | 0 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |

*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:



CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

DOR FEDERAL STIMULUS

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|-------------------------------|---------------|----------|--------------------|-------------|--------------------|--------------------------------------------------------------------------------------|
| TAFF AFTER VETOES | | | | | | | |
| | PS | 9.00 | 0 | 427,109 | 0 | 427,109 | |
| | EE | 0.00 | 0 | 1,439,066 | 0 | 1,439,066 | |
| | Total | 9.00 | 0 | 1,866,175 | 0 | 1,866,175 | |
| DEPARTMENT CORE ADJUSTMENTS | | | | | | | |
| Core Reduction | 1138 6862 | PS | (9.00) | 0 | (427,109) | 0 | (427,109) Core reduction of one-time costs associated with COVID-19 federal funds. |
| Core Reduction | 1138 6882 | EE | 0.00 | 0 | (1,110,000) | 0 | (1,110,000) Core reduction of one-time costs associated with COVID-19 federal funds. |
| Core Reduction | 1138 6878 | EE | 0.00 | 0 | (329,066) | 0 | (329,066) Core reduction of one-time costs associated with COVID-19 federal funds. |
| | NET DEPARTMENT CHANGES | (9.00) | 0 | (1,866,175) | 0 | (1,866,175) | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PS | 0.00 | 0 | 0 | 0 | 0 | |
| | EE | 0.00 | 0 | 0 | 0 | 0 | |
| | Total | 0.00 | 0 | 0 | 0 | 0 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PS | 0.00 | 0 | 0 | 0 | 0 | |
| | EE | 0.00 | 0 | 0 | 0 | 0 | |
| | Total | 0.00 | 0 | 0 | 0 | 0 | |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| DOF FEDERAL STIMULUS | | | | | | | | |
| CORE | | | | | | | | |
| OTHER | 0 | 0.00 | 427,109 | 9.00 | 0 | 0.00 | 0 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 427,109 | 9.00 | 0 | 0.00 | 0 | 0.00 |
| PROFESSIONAL SERVICES | 0 | 0.00 | 1,439,066 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 1,439,066 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$1,866,175 | 9.00 | \$0 | 0.00 | \$0 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$1,866,175 | 9.00 | \$0 | 0.00 | | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| HIGHWAY COLLECTIONS | | | | | | | | |
| CORE | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 6,756,553 | 178.27 | 7,494,294 | 206.55 | 7,494,294 | 206.55 | 7,329,792 | 201.60 |
| STATE HWYS AND TRANS DEPT | 7,339,510 | 230.69 | 7,821,985 | 227.99 | 7,821,985 | 227.99 | 7,821,985 | 227.99 |
| TOTAL - PS | 14,096,063 | 408.96 | 15,316,279 | 434.54 | 15,316,279 | 434.54 | 15,151,777 | 429.59 |
| EXPENSE & EQUIPMENT | | | | | | | | |
| GENERAL REVENUE | 3,002,684 | 0.00 | 2,676,031 | 0.00 | 2,676,031 | 0.00 | 2,676,031 | 0.00 |
| STATE HWYS AND TRANS DEPT | 6,138,432 | 0.00 | 6,323,513 | 0.00 | 6,323,513 | 0.00 | 6,323,513 | 0.00 |
| TOTAL - EE | 9,141,116 | 0.00 | 8,999,544 | 0.00 | 8,999,544 | 0.00 | 8,999,544 | 0.00 |
| TOTAL | 23,237,179 | 408.96 | 24,315,823 | 434.54 | 24,315,823 | 434.54 | 24,151,321 | 429.59 |
| DOR Implement Legislation - 1860001 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| STATE HWYS AND TRANS DEPT | 0 | 0.00 | 0 | 0.00 | 364,916 | 12.00 | 0 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 364,916 | 12.00 | 0 | 0.00 |
| EXPENSE & EQUIPMENT | | | | | | | | |
| STATE HWYS AND TRANS DEPT | 0 | 0.00 | 0 | 0.00 | 1,954,562 | 0.00 | 690,794 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 1,954,562 | 0.00 | 690,794 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 2,319,478 | 12.00 | 690,794 | 0.00 |
| DOR Phone-in Center - 1860002 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| STATE HWYS AND TRANS DEPT | 0 | 0.00 | 0 | 0.00 | 469,624 | 16.00 | 469,624 | 16.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 469,624 | 16.00 | 469,624 | 16.00 |
| EXPENSE & EQUIPMENT | | | | | | | | |
| STATE HWYS AND TRANS DEPT | 0 | 0.00 | 0 | 0.00 | 6,113 | 0.00 | 6,113 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 6,113 | 0.00 | 6,113 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 475,737 | 16.00 | 475,737 | 16.00 |
| Pay Plan - 0000012 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 73,297 | 0.00 |

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DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| HIGHWAY COLLECTIONS | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| STATE HWYS AND TRANS DEPT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 82,917 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 156,214 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 156,214 | 0.00 |
| GRAND TOTAL | \$23,237,179 | 408.96 | \$24,315,823 | 434.54 | \$27,111,038 | 462.54 | \$25,474,066 | 445.59 |

CORE DECISION ITEM

| Department of Revenue | Budget Unit | 86110C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|-----------------------------------------------------------------------|-------------------|-------------------|--|--|--|-----------|----------------|--------------|--------------|-----------|-----------|---|-----------|------------|-----------|-----------|---|-----------|-----------|------------|---|---|---|---|------------|---|---|---|---|--------------|-------------------|----------|-------------------|-------------------|--|
| Divisions-Motor Vehicle and Driver Licensing, Taxation, Administration, General Counsel | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Core - Highway Collections Core | HB Section | 4.005 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="5" style="text-align: left; padding-bottom: 5px;">FY 2022 Budget Request</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td><td>7,494,294</td><td>0</td><td>7,821,985</td><td>15,316,279</td></tr> <tr> <td>EE</td><td>2,676,031</td><td>0</td><td>6,323,513</td><td>8,999,544</td></tr> <tr> <td>PSD</td><td>0</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>TRF</td><td>0</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>Total</td><td>10,170,325</td><td>0</td><td>14,145,498</td><td>24,315,823</td></tr> </tbody> </table> | | FY 2022 Budget Request | | | | | | GR | Federal | Other | Total | PS | 7,494,294 | 0 | 7,821,985 | 15,316,279 | EE | 2,676,031 | 0 | 6,323,513 | 8,999,544 | PSD | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 | Total | 10,170,325 | 0 | 14,145,498 | 24,315,823 | |
| FY 2022 Budget Request | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 7,494,294 | 0 | 7,821,985 | 15,316,279 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 2,676,031 | 0 | 6,323,513 | 8,999,544 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 10,170,325 | 0 | 14,145,498 | 24,315,823 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="5" style="text-align: left; padding-bottom: 5px;">FY 2022 Governor's Recommendation</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td><td>7,329,792</td><td>0</td><td>7,821,985</td><td>15,151,777</td></tr> <tr> <td>EE</td><td>2,676,031</td><td>0</td><td>6,323,513</td><td>8,999,544</td></tr> <tr> <td>PSD</td><td>0</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>TRF</td><td>0</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>Total</td><td>10,005,823</td><td>0</td><td>14,145,498</td><td>24,151,321</td></tr> </tbody> </table> | | FY 2022 Governor's Recommendation | | | | | | GR | Federal | Other | Total | PS | 7,329,792 | 0 | 7,821,985 | 15,151,777 | EE | 2,676,031 | 0 | 6,323,513 | 8,999,544 | PSD | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 | Total | 10,005,823 | 0 | 14,145,498 | 24,151,321 | |
| FY 2022 Governor's Recommendation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 7,329,792 | 0 | 7,821,985 | 15,151,777 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 2,676,031 | 0 | 6,323,513 | 8,999,544 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 10,005,823 | 0 | 14,145,498 | 24,151,321 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FTE | 206.55 | 0.00 | 227.99 | 434.54 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Est. Fringe | 5,383,725 | 0 | 5,793,445 | 11,177,170 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Funds: | State Highways and Transportation Department Fund (0644) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | Other Funds: State Highways and Transportation Department Fund (0644) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Constitutional Amendment 3, passed by a majority vote on the 2004 General Election ballot, limits the amount of highway funding the Department of Revenue may spend for the cost of collection up to but not exceeding 3 percent of the collection of a particular tax or fee collected per Article IV, Sections 29, 30(a), 30(b), and 30(c) of the Constitution of the State of Missouri.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>The Highway Collections core is comprised of the highway funding the Department is appropriated pursuant to Constitutional Amendment 3 and the amount of General Revenue needed to fund the motor fuel tax, motor vehicle sales and use tax, and the motor vehicle and driver license issuance, renewal, and suspension responsibilities of the Department as set out in statute. Failure to fulfill these statutory obligations would have a negative impact on the collection of highway funding and diminish the safety of Missouri's highway system because motor vehicle and driver license suspension and revocation actions could be jeopardized.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

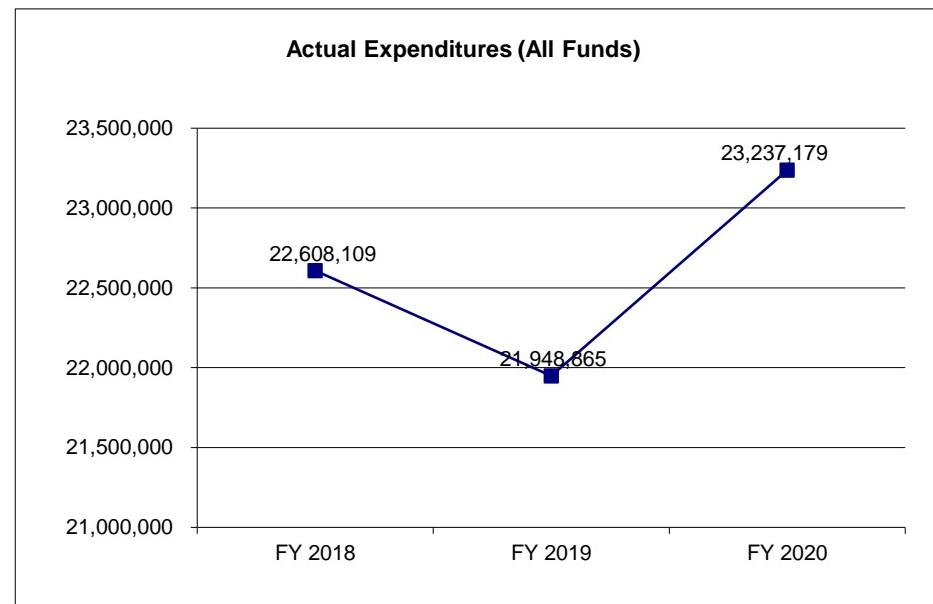
CORE DECISION ITEM

| | | |
|------------------------------------------------------------------------------------------------|--------------------|---------------|
| Department of Revenue | Budget Unit | 86110C |
| Divisions-Motor Vehicle and Driver Licensing, Taxation, Administration, General Counsel | | |
| Core - Highway Collections Core | HB Section | 4.005 |

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 24,436,623 | 24,745,437 | 24,927,460 | 24,315,823 |
| Less Reverted (All Funds)* | (733,100) | (742,362) | (747,826) | 0 |
| Less Restricted (All Funds)* | 0 | 0 | (364,603) | 0 |
| Budget Authority (All Funds) | 23,703,523 | 24,003,075 | 23,815,031 | 24,315,823 |
| Actual Expenditures (All Funds) | 22,608,109 | 21,948,865 | 23,237,179 | N/A |
| Unexpended (All Funds) | 1,095,414 | 2,054,210 | 577,852 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 874,033 | 1,363,457 | 495,117 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 221,381 | 690,753 | 82,735 | N/A |
| | (1) | (1) | | |

*Current Year restricted amount is \$410,780 as of October 1, 2020.



Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

- (1) Lapse balance due to plate reissuance when MoDOT paid for license plates.

| FY22 Gov Rec - Division Allocation | GR | FTE | HWY | FTE | TOTAL | FTE |
|------------------------------------|--------------|--------|--------------|--------|--------------|--------|
| Motor Vehicle and Driver Licensing | \$5,437,163 | 116.55 | \$8,577,096 | 154.61 | \$14,014,259 | 271.16 |
| Taxation | \$503,835 | 19.46 | \$811,148 | 28.66 | \$1,314,983 | 48.12 |
| General Counsel's Office | \$1,150,606 | 23.98 | \$1,247,316 | 25.83 | \$2,397,922 | 49.81 |
| Administration/Postage | \$2,914,219 | 41.61 | \$3,509,938 | 18.89 | \$6,424,157 | 60.50 |
| | \$10,005,823 | 201.60 | \$14,145,498 | 227.99 | \$24,151,321 | 429.59 |

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

HIGHWAY COLLECTIONS

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------------------------|--------------|---------------|-------------------|----------|-------------------|-------------------|----------------------------------------------------------------------------------------------------------|
| TAFF AFTER VETOES | | | | | | | |
| | PS | 434.54 | 7,494,294 | 0 | 7,821,985 | 15,316,279 | |
| | EE | 0.00 | 2,676,031 | 0 | 6,323,513 | 8,999,544 | |
| | Total | 434.54 | 10,170,325 | 0 | 14,145,498 | 24,315,823 | |
| DEPARTMENT CORE ADJUSTMENTS | | | | | | | |
| Core Reallocation | 1124 1766 | PS | (0.00) | 0 | 0 | 0 | 0 Allocate job classes to reflect new position classifications. |
| Core Reallocation | 1124 1777 | PS | 0.00 | 0 | 0 | 0 | (0) Allocate job classes to reflect new position classifications. |
| Core Reallocation | 1125 1768 | PS | 0.00 | 0 | 0 | 0 | 0 Allocate job classses to reflect new position classifications. |
| Core Reallocation | 1125 1791 | PS | (0.00) | 0 | 0 | 0 | (0) Allocate job classses to reflect new position classifications. |
| NET DEPARTMENT CHANGES | | (0.00) | 0 | 0 | 0 | 0 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PS | 434.54 | 7,494,294 | 0 | 7,821,985 | 15,316,279 | |
| | EE | 0.00 | 2,676,031 | 0 | 6,323,513 | 8,999,544 | |
| | Total | 434.54 | 10,170,325 | 0 | 14,145,498 | 24,315,823 | |
| GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS | | | | | | | |
| Core Reduction | 1395 1768 | PS | (2.45) | (62,269) | 0 | 0 | (62,269) Core reduction from FY21 funding level realized through efficiencies and streamlined processes. |

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

HIGHWAY COLLECTIONS

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------------------------|--------------|---------------|-------------------|-----------|-------------------|-------------------|-----------------------------------------------------------------------------------------------------------|
| GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS | | | | | | | |
| Core Reduction | 1395 1766 | PS | (2.50) | (102,233) | 0 | 0 | (102,233) Core reduction from FY21 funding level realized through efficiencies and streamlined processes. |
| NET GOVERNOR CHANGES | | (4.95) | (164,502) | | 0 | 0 | (164,502) |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PS | 429.59 | 7,329,792 | 0 | 7,821,985 | 15,151,777 | |
| | EE | 0.00 | 2,676,031 | 0 | 6,323,513 | 8,999,544 | |
| | Total | 429.59 | 10,005,823 | 0 | 14,145,498 | 24,151,321 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|--------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| CORE | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 175,358 | 5.78 | 214,684 | 6.81 | 0 | 0.00 | 0 | 0.00 |
| OFFICE SUPPORT ASSISTANT | 136,894 | 5.55 | 175,680 | 7.00 | 0 | 0.00 | 0 | 0.00 |
| SR OFFICE SUPPORT ASSISTANT | 347,378 | 12.36 | 452,355 | 15.61 | 0 | 0.00 | 0 | 0.00 |
| PHOTOGRAPHIC-MACHINE OPER | 138,593 | 5.37 | 216,492 | 8.00 | 0 | 0.00 | 0 | 0.00 |
| PRINTING/MAIL TECHNICIAN I | 222,112 | 8.34 | 298,917 | 8.44 | 0 | 0.00 | 0 | 0.00 |
| PRINTING/MAIL TECHNICIAN II | 113,750 | 3.72 | 142,697 | 3.33 | 0 | 0.00 | 0 | 0.00 |
| PRINTING/MAIL TECHNICIAN III | 18,303 | 0.51 | 22,592 | 0.62 | 0 | 0.00 | 0 | 0.00 |
| PRINTING/MAIL TECHNICIAN IV | 23,592 | 0.63 | 21,701 | 0.62 | 0 | 0.00 | 0 | 0.00 |
| INFORMATION TECHNOLOGY SUPV | 1,595 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| STOREKEEPER I | 26,938 | 0.97 | 44,333 | 1.83 | 0 | 0.00 | 0 | 0.00 |
| STOREKEEPER II | 18,074 | 0.58 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| SUPPLY MANAGER I | 24,515 | 0.62 | 24,902 | 0.62 | 0 | 0.00 | 0 | 0.00 |
| PROCUREMENT OFCR II | 31,017 | 0.64 | 28,727 | 0.62 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNT CLERK II | 20,822 | 0.70 | 18,657 | 0.62 | 0 | 0.00 | 0 | 0.00 |
| AUDITOR II | 49,233 | 1.13 | 71,989 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| AUDITOR I | 51,644 | 1.31 | 43,475 | 0.66 | 0 | 0.00 | 0 | 0.00 |
| SENIOR AUDITOR | 38,825 | 0.81 | 47,831 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTANT I | 42,367 | 1.26 | 39,629 | 0.91 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTANT II | 66,046 | 1.61 | 64,860 | 1.58 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTANT III | 30,132 | 0.65 | 28,579 | 0.62 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTING SPECIALIST II | 14,617 | 0.32 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTING CLERK | 31,052 | 1.00 | 56,038 | 2.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTING TECHNICIAN | 182,127 | 6.12 | 234,680 | 5.14 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTING GENERALIST I | 21,060 | 0.63 | 23,960 | 0.72 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTING GENERALIST II | 24,347 | 0.63 | 24,828 | 0.59 | 0 | 0.00 | 0 | 0.00 |
| HUMAN RELATIONS OFCR II | 26,692 | 0.60 | 29,539 | 0.60 | 0 | 0.00 | 0 | 0.00 |
| PERSONNEL ANAL I | 22,372 | 0.67 | 21,007 | 0.62 | 0 | 0.00 | 0 | 0.00 |
| PERSONNEL ANAL II | 27,686 | 0.67 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| PUBLIC INFORMATION SPEC I | 39,540 | 1.00 | 40,199 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| PUBLIC INFORMATION SPEC II | 45,672 | 1.00 | 45,052 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| PUBLIC INFORMATION COOR | 31,319 | 0.64 | 34,563 | 0.62 | 0 | 0.00 | 0 | 0.00 |
| TRAINING TECH I | 177,557 | 4.57 | 132,952 | 3.60 | 0 | 0.00 | 0 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|--------------------------------|-----------|---------|-----------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| CORE | | | | | | | | |
| TRAINING TECH III | 47,399 | 1.00 | 48,179 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| EXECUTIVE II | 23,647 | 0.62 | 27,835 | 0.62 | 0 | 0.00 | 0 | 0.00 |
| MANAGEMENT ANALYSIS TRAINEE | 0 | 0.00 | 38,687 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| MANAGEMENT ANALYSIS SPEC I | 347,092 | 8.13 | 465,190 | 10.85 | 0 | 0.00 | 0 | 0.00 |
| MANAGEMENT ANALYSIS SPEC II | 167,345 | 3.70 | 148,218 | 3.00 | 0 | 0.00 | 0 | 0.00 |
| PLANNER III | 59,628 | 1.00 | 57,935 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| PERSONNEL CLERK | 50,837 | 1.53 | 65,321 | 1.62 | 0 | 0.00 | 0 | 0.00 |
| TELECOMMUN TECH I | 26,866 | 0.66 | 29,045 | 0.62 | 0 | 0.00 | 0 | 0.00 |
| LEGISLATIVE COORDINATOR | 49,668 | 0.87 | 54,869 | 1.05 | 0 | 0.00 | 0 | 0.00 |
| APPEALS REFEREE I | 41,644 | 1.00 | 41,619 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| ADMINISTRATIVE ANAL I | 182,445 | 5.55 | 175,065 | 5.20 | 0 | 0.00 | 0 | 0.00 |
| ADMINISTRATIVE ANAL II | 77,114 | 2.02 | 113,902 | 3.00 | 0 | 0.00 | 0 | 0.00 |
| ADMINISTRATIVE ANAL III | 80,383 | 1.84 | 82,754 | 2.00 | 0 | 0.00 | 0 | 0.00 |
| INVESTIGATOR II | 130,240 | 3.07 | 157,959 | 5.85 | 0 | 0.00 | 0 | 0.00 |
| INVESTIGATOR III | 46,081 | 0.96 | 94,018 | 2.00 | 0 | 0.00 | 0 | 0.00 |
| MOTOR VEHICLE DRIVER | 16,434 | 0.59 | 15,998 | 0.62 | 0 | 0.00 | 0 | 0.00 |
| TAX COLLECTION TECH I | 4,497 | 0.18 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TAX COLLECTION TECH III | 23,771 | 0.77 | 60,971 | 2.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE SECTION SUPV | 640,023 | 16.55 | 667,374 | 17.00 | 0 | 0.00 | 0 | 0.00 |
| TELEPHONE INFO OPERATOR I REV | 160,554 | 6.30 | 127,590 | 5.00 | 0 | 0.00 | 0 | 0.00 |
| TELEPHONE INFO OPERATOR II REV | 85,789 | 3.06 | 145,418 | 4.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE FIELD SERVICES COOR | 511,766 | 13.00 | 517,764 | 13.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE PROCESSING TECH I | 2,225,230 | 87.49 | 1,816,104 | 75.21 | 0 | 0.00 | 0 | 0.00 |
| REVENUE PROCESSING TECH II | 2,915,159 | 101.43 | 3,634,094 | 119.06 | 0 | 0.00 | 0 | 0.00 |
| REVENUE PROCESSING TECH III | 633,324 | 20.23 | 790,559 | 31.18 | 0 | 0.00 | 0 | 0.00 |
| REVENUE PROCESSING TECH IV | 12,249 | 0.36 | 11,800 | 0.35 | 0 | 0.00 | 0 | 0.00 |
| TAX AUDITOR I | 27,299 | 0.69 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| FACILITIES OPERATIONS MGR B1 | 43,582 | 0.65 | 39,257 | 0.62 | 0 | 0.00 | 0 | 0.00 |
| FISCAL & ADMINISTRATIVE MGR B1 | 168,109 | 2.56 | 182,315 | 2.86 | 0 | 0.00 | 0 | 0.00 |
| HUMAN RESOURCES MGR B1 | 36,815 | 0.60 | 34,461 | 0.62 | 0 | 0.00 | 0 | 0.00 |
| INVESTIGATION MGR B1 | 82,436 | 1.22 | 174,733 | 2.50 | 0 | 0.00 | 0 | 0.00 |
| REVENUE MANAGER, BAND 1 | 905,742 | 15.76 | 830,862 | 14.87 | 0 | 0.00 | 0 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|--------------------------------|---------|---------|---------|---------|-----------|----------|-----------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| CORE | | | | | | | | |
| STATE DEPARTMENT DIRECTOR | 113,703 | 0.87 | 111,477 | 0.60 | 111,477 | 0.60 | 111,477 | 0.60 |
| DESIGNATED PRINCIPAL ASST DEPT | 207,034 | 2.34 | 253,270 | 1.87 | 253,270 | 1.87 | 253,270 | 1.87 |
| DIVISION DIRECTOR | 132,364 | 1.47 | 153,013 | 1.68 | 154,461 | 1.68 | 154,461 | 1.68 |
| DESIGNATED PRINCIPAL ASST DIV | 117,238 | 2.03 | 98,578 | 1.50 | 106,940 | 1.80 | 106,940 | 1.80 |
| ASSOCIATE COUNSEL | 167,961 | 3.37 | 64,623 | 2.20 | 64,623 | 2.20 | 64,623 | 2.20 |
| PARALEGAL | 35,365 | 0.71 | 23,800 | 0.62 | 0 | 0.00 | 0 | 0.00 |
| LEGAL COUNSEL | 183,136 | 3.99 | 212,531 | 4.63 | 212,531 | 4.63 | 212,531 | 4.63 |
| SENIOR COUNSEL | 343,246 | 5.75 | 591,097 | 8.16 | 591,097 | 8.16 | 535,141 | 7.16 |
| CLERK | 111,685 | 4.35 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| GENERAL COUNSEL - DIVISION | 66,604 | 1.00 | 66,499 | 1.00 | 67,671 | 1.00 | 67,671 | 1.00 |
| TAX SEASON ASST | 594 | 0.03 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| MANAGING COUNSEL | 188,730 | 2.64 | 164,132 | 2.00 | 164,132 | 2.00 | 164,132 | 2.00 |
| GENERAL COUNSEL | 124,084 | 1.36 | 79,633 | 0.66 | 79,633 | 0.66 | 79,633 | 0.66 |
| MISCELLANEOUS PROFESSIONAL | 41,387 | 0.57 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| SPECIAL ASST OFFICIAL & ADMSTR | 41,649 | 0.69 | 65,529 | 1.20 | 38,499 | 0.60 | 38,499 | 0.60 |
| SPECIAL ASST PROFESSIONAL | 14,624 | 0.29 | 31,617 | 0.60 | 31,617 | 0.60 | 27,117 | 0.60 |
| SPECIAL ASST OFFICE & CLERICAL | 162,262 | 3.70 | 149,666 | 3.34 | 175,202 | 3.94 | 175,202 | 3.94 |
| ADMINISTRATIVE SUPPORT CLERK | 0 | 0.00 | 0 | 0.00 | 216,492 | 8.00 | 216,492 | 8.00 |
| ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 1,010,451 | 31.00 | 968,674 | 29.50 |
| LEAD ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 178,009 | 5.81 | 178,009 | 5.81 |
| ADMIN SUPPORT PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 49,536 | 1.24 | 49,536 | 1.24 |
| ADMINISTRATIVE MANAGER | 0 | 0.00 | 0 | 0.00 | 956,194 | 16.49 | 956,194 | 16.49 |
| ASSOCIATE CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 2,001,126 | 83.96 | 2,001,126 | 83.96 |
| CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 3,576,269 | 121.06 | 3,576,269 | 121.06 |
| LEAD CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 839,177 | 32.18 | 810,461 | 31.18 |
| CUSTOMER SERVICE SUPERVISOR | 0 | 0.00 | 0 | 0.00 | 11,800 | 0.35 | 11,800 | 0.35 |
| CUSTOMER SERVICE MANAGER | 0 | 0.00 | 0 | 0.00 | 1,213,804 | 31.00 | 1,213,804 | 31.00 |
| SENIOR PROGRAM SPECIALIST | 0 | 0.00 | 0 | 0.00 | 62,473 | 1.00 | 62,473 | 1.00 |
| RESEARCH/DATA ASSISTANT | 0 | 0.00 | 0 | 0.00 | 296,210 | 8.45 | 296,210 | 8.45 |
| ASSOC RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 544,441 | 12.82 | 544,441 | 12.82 |
| RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 322,304 | 7.00 | 322,304 | 7.00 |
| STORES/WAREHOUSE ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|--------------------------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| CORE | | | | | | | | |
| STORES/WAREHOUSE ASSOCIATE | 0 | 0.00 | 0 | 0.00 | 45,169 | 1.83 | 32,716 | 1.22 |
| STORES/WAREHOUSE SUPERVISOR | 0 | 0.00 | 0 | 0.00 | 24,902 | 0.62 | 21,308 | 0.40 |
| PUBLIC RELATIONS SPECIALIST | 0 | 0.00 | 0 | 0.00 | 40,199 | 1.00 | 40,070 | 0.73 |
| SR PUBLIC RELATIONS SPECIALIST | 0 | 0.00 | 0 | 0.00 | 45,052 | 1.00 | 45,052 | 1.00 |
| PUBLIC RELATIONS COORDINATOR | 0 | 0.00 | 0 | 0.00 | 102,063 | 1.67 | 84,686 | 1.32 |
| STAFF DEVELOPMENT TRAINER | 0 | 0.00 | 0 | 0.00 | 169,459 | 4.30 | 169,459 | 4.30 |
| SR STAFF DEV TRAINING SPEC | 0 | 0.00 | 0 | 0.00 | 48,179 | 1.00 | 48,179 | 1.00 |
| ACCOUNTS ASSISTANT | 0 | 0.00 | 0 | 0.00 | 51,516 | 1.62 | 51,516 | 1.62 |
| SENIOR ACCOUNTS ASSISTANT | 0 | 0.00 | 0 | 0.00 | 388,559 | 8.94 | 388,559 | 8.94 |
| SENIOR ACCOUNTANT | 0 | 0.00 | 0 | 0.00 | 28,579 | 0.62 | 28,579 | 0.62 |
| ACCOUNTANT MANAGER | 0 | 0.00 | 0 | 0.00 | 186,191 | 2.86 | 186,191 | 2.86 |
| ASSOCIATE AUDITOR | 0 | 0.00 | 0 | 0.00 | 115,464 | 1.66 | 115,464 | 1.66 |
| LEAD AUDITOR | 0 | 0.00 | 0 | 0.00 | 47,831 | 1.00 | 47,831 | 1.00 |
| PROCUREMENT SPECIALIST | 0 | 0.00 | 0 | 0.00 | 28,727 | 0.62 | 28,727 | 0.62 |
| HUMAN RESOURCES ASSISTANT | 0 | 0.00 | 0 | 0.00 | 65,321 | 1.62 | 65,321 | 1.62 |
| HUMAN RESOURCES GENERALIST | 0 | 0.00 | 0 | 0.00 | 21,007 | 0.62 | 21,007 | 0.62 |
| HUMAN RESOURCES SPECIALIST | 0 | 0.00 | 0 | 0.00 | 29,539 | 0.60 | 29,539 | 0.60 |
| HUMAN RESOURCES MANAGER | 0 | 0.00 | 0 | 0.00 | 34,461 | 0.62 | 34,461 | 0.62 |
| NETWORK INFRASTRUCTURE TECH | 0 | 0.00 | 0 | 0.00 | 29,045 | 0.62 | 29,045 | 0.62 |
| ASSOC HEARINGS/APPEALS REFEREE | 0 | 0.00 | 0 | 0.00 | 42,869 | 1.00 | 42,869 | 1.00 |
| SR COMMISSIONED INVESTIGATOR | 0 | 0.00 | 0 | 0.00 | 157,959 | 5.50 | 157,959 | 5.50 |
| COMMISSIONED INVESTIGATOR SPV | 0 | 0.00 | 0 | 0.00 | 94,018 | 2.00 | 94,018 | 2.00 |
| INVESTIGATIONS MANAGER | 0 | 0.00 | 0 | 0.00 | 174,733 | 2.50 | 174,733 | 2.50 |
| DRIVER | 0 | 0.00 | 0 | 0.00 | 15,998 | 0.62 | 15,998 | 0.62 |
| TOTAL - PS | 14,096,063 | 408.96 | 15,316,279 | 434.54 | 15,316,279 | 434.54 | 15,151,777 | 429.59 |
| TRAVEL, IN-STATE | 14,397 | 0.00 | 20,655 | 0.00 | 20,655 | 0.00 | 20,655 | 0.00 |
| TRAVEL, OUT-OF-STATE | 8,787 | 0.00 | 13,475 | 0.00 | 13,475 | 0.00 | 13,475 | 0.00 |
| FUEL & UTILITIES | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| SUPPLIES | 7,738,961 | 0.00 | 6,665,475 | 0.00 | 6,665,475 | 0.00 | 6,665,475 | 0.00 |
| PROFESSIONAL DEVELOPMENT | 127,208 | 0.00 | 89,669 | 0.00 | 89,669 | 0.00 | 89,669 | 0.00 |
| COMMUNICATION SERV & SUPP | 332,532 | 0.00 | 331,771 | 0.00 | 331,771 | 0.00 | 331,771 | 0.00 |
| PROFESSIONAL SERVICES | 696,260 | 0.00 | 1,637,705 | 0.00 | 1,637,705 | 0.00 | 1,637,705 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|----------------------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HIGHWAY COLLECTIONS | | | | | | | | |
| CORE | | | | | | | | |
| M&R SERVICES | 98,078 | 0.00 | 197,905 | 0.00 | 197,905 | 0.00 | 197,905 | 0.00 |
| COMPUTER EQUIPMENT | 70,414 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| MOTORIZED EQUIPMENT | 0 | 0.00 | 1,002 | 0.00 | 1,002 | 0.00 | 1,002 | 0.00 |
| OFFICE EQUIPMENT | 41,527 | 0.00 | 12,126 | 0.00 | 12,126 | 0.00 | 12,126 | 0.00 |
| OTHER EQUIPMENT | 4,870 | 0.00 | 14,002 | 0.00 | 14,002 | 0.00 | 14,002 | 0.00 |
| PROPERTY & IMPROVEMENTS | 0 | 0.00 | 2 | 0.00 | 2 | 0.00 | 2 | 0.00 |
| BUILDING LEASE PAYMENTS | 0 | 0.00 | 1,002 | 0.00 | 1,002 | 0.00 | 1,002 | 0.00 |
| EQUIPMENT RENTALS & LEASES | 31 | 0.00 | 10,601 | 0.00 | 10,601 | 0.00 | 10,601 | 0.00 |
| MISCELLANEOUS EXPENSES | 8,051 | 0.00 | 4,152 | 0.00 | 4,152 | 0.00 | 4,152 | 0.00 |
| REBILLABLE EXPENSES | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| TOTAL - EE | 9,141,116 | 0.00 | 8,999,544 | 0.00 | 8,999,544 | 0.00 | 8,999,544 | 0.00 |
| GRAND TOTAL | \$23,237,179 | 408.96 | \$24,315,823 | 434.54 | \$24,315,823 | 434.54 | \$24,151,321 | 429.59 |
| GENERAL REVENUE | \$9,759,237 | 178.27 | \$10,170,325 | 206.55 | \$10,170,325 | 206.55 | \$10,005,823 | 201.60 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$13,477,942 | 230.69 | \$14,145,498 | 227.99 | \$14,145,498 | 227.99 | \$14,145,498 | 227.99 |

NEW DECISION ITEM
 RANK: 5 OF 7

| Department of Revenue | | Budget Unit | 86110C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------|-----------------------|-----------------------------------|------------------------|----------|----------------|--|-----------------------------------|--|--|--|----|---------|-------|-------|----|---------|-------|-------|----|---|---|---------|----|---|---|---|----|---|---|-----------|----|---|---|---------|-----|---|---|---|-----|---|---|---|-----|---|---|---|-----|---|---|---|--------------|----------|----------|------------------|--------------|----------|----------|----------------|
| Division - Motor Vehicle and Driver Licensing | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| DI Name - Implement Legislation | DI# 1860001 | | HB Section | 4.005 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. AMOUNT OF REQUEST | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4">FY 2022 Budget Request</th> <th colspan="4">FY 2022 Governor's Recommendation</th> </tr> <tr> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>364,916</td> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>1,954,562</td> <td>EE</td> <td>0</td> <td>0</td> <td>690,794</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>0</td> <td>0</td> <td>2,319,478</td> <td>Total</td> <td>0</td> <td>0</td> <td>690,794</td> </tr> </tbody> </table> | | | | | FY 2022 Budget Request | | | | FY 2022 Governor's Recommendation | | | | GR | Federal | Other | Total | GR | Federal | Other | Total | PS | 0 | 0 | 364,916 | PS | 0 | 0 | 0 | EE | 0 | 0 | 1,954,562 | EE | 0 | 0 | 690,794 | PSD | 0 | 0 | 0 | PSD | 0 | 0 | 0 | TRF | 0 | 0 | 0 | TRF | 0 | 0 | 0 | Total | 0 | 0 | 2,319,478 | Total | 0 | 0 | 690,794 |
| FY 2022 Budget Request | | | | FY 2022 Governor's Recommendation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| GR | Federal | Other | Total | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 364,916 | PS | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 1,954,562 | EE | 0 | 0 | 690,794 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | PSD | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | TRF | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 0 | 0 | 2,319,478 | Total | 0 | 0 | 690,794 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FTE | 9.00 | 0.00 | 12.00 | 12.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Est. Fringe | 126,432 | 0 | 289,436 | 415,868 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Funds: State Highways and Transportation Dept (0644) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. THIS REQUEST CAN BE CATEGORIZED AS: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input checked="" type="checkbox"/> New Legislation | New Program | | Fund Switch | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> Federal Mandate | Program Expansion | | Cost to Continue | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> GR Pick-Up | Space Request | | Equipment Replacement | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> Pay Plan | Other: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| The Department of Revenue requests Fiscal Year 2022 (FY22) funding to implement legislation passed in the 101st General Assembly session. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| HB 1963 - This legislation modifies numerous transportation related provisions. The Department is requesting funding for the below provisions. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Remote driver license renewal options - The Department would either need funding to modernize and integrate the motor vehicle and driver licensing systems, or without modernization, funding to pay a third party vendor to create the online renewal capability. In addition, the Department requires FTE to process transactions submitted by the licensee through the remote renewal option. The Department's fiscal note response indicated a \$105 million dollar cost to modernize and integrate | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

NEW DECISION ITEM
RANK: 5 **OF** 7

| | | |
|------------------------------------------------------|---------------------------|--------------------------------|
| Department of Revenue | Budget Unit | 86110C |
| Division - Motor Vehicle and Driver Licensing | | |
| DI Name - Implement Legislation | DI# <u>1860001</u> | HB Section <u>4.005</u> |

Mobile driver license - To implement the discretionary mobile driver license provisions, the Department will require the current card manufacturing vendor to provide a digital driver's license, referred to as the Mobile Driver License Application (mDL). The costs for the digital driver's license program is based on estimates provided by the Department's current licensing vendor.

New specialty license plate (Central Missouri Honor Flight, BackStoppers, and Meritorious Service Medal license plates) - The Department requires funding for the costs associated with manufacturing the new specialty license plates and postage costs related to mailing the new specialty license plates to contract license offices and mailing notifications to specialty license plate applicants letting them know their plates have been received by the designated license office.

Medical alert on a driver license - The Department requires funding to compensate the card manufacturer, Idemia, to modify the card design to provide a space on the back of driver licenses for the medical alert.

Delayed Title Delivery Contested Sales - The Department requires funding to ensure there is satisfactory evidence to establish that a consumer is entitled to relief under Section 301.560.1(3), and enter orders on contested sales where a complaint and supporting documentation is filed with the Department by a purchaser of a vehicle.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The FY22 costs are based on TAFP fiscal notes and categorized between mandatory and discretionary provisions:

| MANDATORY | One Time |
|-----------------------------|------------------|
| New Specialty Plates | |
| Plate Manufacturing | \$2,500 |
| Postage | \$794 |
| | * <u>\$3,294</u> |

NEW DECISION ITEM
RANK: 5 OF 7

| | | |
|--------------------------------------------------------------------------------|--------------------|--------------------------------|
| Department of Revenue | Budget Unit | 86110C |
| Division - Motor Vehicle and Driver Licensing | | |
| DI Name - Implement Legislation | DI# 1860001 | HB Section |
| <hr/> | | |
| Medical Alert on Driver License | | |
| Vendor Cost to modify card design | * | \$75,000 |
| | | \$75,000 |
| Title Delivery Contest Sales | | |
| Associate Research/Data Analyst (2), Research/Data Analyst (1) | | \$108,256 |
| Expense and Equipment for 3 FTE | | \$24,789 |
| | | \$23,700 |
| | | \$133,045 |
| TOTAL MANDATORY COSTS | | \$211,339 \$98,700 |
| <hr/> | | |
| DISCRETIONARY | | One Time |
| Mobile Driver License (mDL) | | |
| mDL Program Services | | \$700,000 |
| Cloud Hosting Charges | | \$400,000 |
| | | \$1,100,000 |
| | | \$700,000 |
| Remote Driver License Renewal 3rd party vendor cost | | |
| Associate Customer Service Rep (7), Manager (1), Lead Customer Service Rep (1) | | \$256,660 |
| Expense and Equipment for 9 FTE (startup and ongoing) | | \$78,247 |
| MDEL Workstation | | \$60,732 |
| 3rd Party Vendor development costs | * | \$612,500 |
| | | \$612,500 |
| | | \$1,008,139 |
| | | \$748,210 |
| TOTAL DISCRETIONALRY COSTS | | \$2,108,139 \$1,448,210 |
| TOTAL IMPLMENT LEGISLATION | | \$2,319,478 \$1,546,910 |

* Governor Recommended

NEW DECISION ITEM
 RANK: 5 OF 7

| Department of Revenue | Budget Unit | | 86110C | | | | | | |
|---------------------------------------------------------------------------------------------------------------|------------------------------------|--------------------------------|-------------------------------------|---------------------------------|---------------------------------------|-----------------------------------|---------------------------------------|-----------------------------------|------------------------------------------|
| Division - Motor Vehicle and Driver Licensing | | | | | | | | | |
| DI Name - Implement Legislation | DI# 1860001 | | HB Section | | | | | | |
| 5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS. | | | | | | | | | |
| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
| 100 - Salaries and Wages | | | | | 364,916 | 12.0 | 364,916 | 12.0 | 0 |
| Total PS | 0 | 0.0 | 0 | 0.0 | 364,916 | 12.0 | 364,916 | 12.0 | 0 |
| 190-Supplies | | | | | 106,330 | | 106,330 | | 98,678 |
| 400-Professional Services | | | | | 1,848,232 | | 1,848,232 | | 1,448,232 |
| Total EE | 0 | 0 | 0 | 0 | 1,954,562 | 0 | 1,954,562 | 0 | 1,546,910 |
| Program Distributions | | | | | | | 0 | | |
| Total PSD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 2,319,478 | 12.0 | 2,319,478 | 12.0 | 1,546,910 |

NEW DECISION ITEM
 RANK: 5 OF 7

| Department of Revenue | | | Budget Unit | <u>86110C</u> | | | | | |
|------------------------------------------------------|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| Division - Motor Vehicle and Driver Licensing | | | | | | | | | |
| DI Name - Implement Legislation | <u>DI# 1860001</u> | | HB Section | <u>4.005</u> | | | | | |
| <hr/> | | | | | | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
| Administrative Analyst I | | | | | | | 0 | 0 | 0.0 |
| Total PS | 0.0 | 0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| 400-Profesional Services | | | | | 690,794 | | 690,794 | | 0 |
| Total EE | | 0 | | | <u>690,794</u> | | <u>690,794</u> | | 0 |
| Program Distributions | | | | | | | 0 | | 0 |
| Total PSD | 0 | 0 | | | 0 | | 0 | | 0 |
| Transfers | | | | | | | 0 | | 0 |
| Total TRF | 0 | 0 | | | 0 | | 0 | | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 690,794 | 0.0 | 690,794 | 0.0 | 0 |
| <hr/> | | | | | | | | | |

NEW DECISION ITEM
RANK: 5 **OF** 7

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|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|----------------------------------------|------|------------------------------------|-------|------------------------------------------------------|-----|-----------------------------------------|----|----------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Department of Revenue | Budget Unit 86110C | | | | | | | | | | |
| Division - Motor Vehicle and Driver Licensing | | | | | | | | | | | |
| DI Name - Implement Legislation | DI# 1860001 | | | | | | | | | | |
| HB Section 4.005 | | | | | | | | | | | |
| 6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.) | | | | | | | | | | | |
| 6a. Provide an activity measure(s) for the program. mDL: Timely issuing mDLs to applicants who request them. Remote DL: The activity measures will be the volume of applications that come into the central office for back-end processing and completion. Title Delivery Contest Cases: The following is based on the assumption that one-half percent (0.5%) of dealer sales per year will result in the need for the Director to investigate, review evidence, and determine the amount to be paid from the bond. <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <td style="border-bottom: 1px solid black; padding-bottom: 5px;">1,188,010</td> <td style="border-bottom: 1px solid black; padding-bottom: 5px;">Average dealer sales per calendar year</td> </tr> <tr> <td style="border-bottom: 1px solid black; padding-bottom: 5px;">0.5%</td> <td style="border-bottom: 1px solid black; padding-bottom: 5px;">Sales requiring dealer bond action</td> </tr> <tr> <td style="border-bottom: 1px solid black; padding-bottom: 5px;">5,940</td> <td style="border-bottom: 1px solid black; padding-bottom: 5px;">Dealer sales per calendar year requiring bond action</td> </tr> <tr> <td style="border-bottom: 1px solid black; padding-bottom: 5px;">252</td> <td style="border-bottom: 1px solid black; padding-bottom: 5px;">Divided by Number of work days per year</td> </tr> <tr> <td style="border-bottom: 1px solid black; padding-bottom: 5px;">24</td> <td style="border-bottom: 1px solid black; padding-bottom: 5px;">Anticipated dealer sales per work day requiring a bond claim determination</td> </tr> </table> | 1,188,010 | Average dealer sales per calendar year | 0.5% | Sales requiring dealer bond action | 5,940 | Dealer sales per calendar year requiring bond action | 252 | Divided by Number of work days per year | 24 | Anticipated dealer sales per work day requiring a bond claim determination | 6b. Provide a measure(s) of the program's quality. mDL: Meeting all federal and state standards for issuing a digital document. Remote DL: one FTE can complete approximately 1176 applications per month with a margin of error in transaction processing below 5%. We would measure the program quality by ensuring that production goals were met, and that we maintained error rates below 5%. In addition, for purposes of card manufacturing, the contract with our vendor requires a three business day turnaround time to ensure that licensees get their document timely. Title Delivery Contested Cases: time dedicated to investigating and researching each consumer complaint received to make a determination. |
| 1,188,010 | Average dealer sales per calendar year | | | | | | | | | | |
| 0.5% | Sales requiring dealer bond action | | | | | | | | | | |
| 5,940 | Dealer sales per calendar year requiring bond action | | | | | | | | | | |
| 252 | Divided by Number of work days per year | | | | | | | | | | |
| 24 | Anticipated dealer sales per work day requiring a bond claim determination | | | | | | | | | | |

NEW DECISION ITEM
RANK: 5 **OF** 7

| | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Department of Revenue | Budget Unit | 86110C |
| Division - Motor Vehicle and Driver Licensing | | |
| DI Name - Implement Legislation | DI# 1860001 | HB Section |
| 6c. Provide a measure(s) of the program's impact. | | 6d. Provide a measure(s) of the program's efficiency. |
| mDL: The percentage of licensees who take advantage of the mDL program. | | mDL: The efficiencies associated with the mDL program would be established by contract. |
| Remote DL: Remote driver license renewal could have a profound impact on assistance those who may have difficulty getting to a license office for renewal services, and will make it easier to transact necessary business with the Department. | | Remote DL: one FTE can complete approximately 1176 applications per month with a margin of error in transaction processing below 5%. We would measure the program quality by ensuring that production goals were met, and that we maintained error rates below 5%. |
| Title Delivery Contested Cases: the impact will be based upon outcomes for both dealers and consumers and the ability to act on a dealer's bond when sufficient evidence is provided to justify it. | | Title Delivery Contested Cases: one FTE analyst should be able to perform the necessary research and review of documents provided and information contained in the motor vehicle systems for 6-12 cases per day, depending on the complexity of the transaction. |

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

In large part, the performance of the mDL program will be required of the card manufacturing vendor, and it would be tracked through contract compliance measures similar to current compliance measures for card manufacturing.

For the remote DL program, the main strategy will be to maintain consistent processing of applications in the area, and perhaps cross train other employees to assist when needed if an ebb and flow of renewal applications is identified. The department may also consider staggering the workload to ensure that all requests may be timely processed.

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| HIGHWAY COLLECTIONS | | | | | | | | |
| DOT Implement Legislation - 1860001 | | | | | | | | |
| ASSOCIATE CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 180,684 | 7.00 | 0 | 0.00 |
| LEAD CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 33,149 | 1.00 | 0 | 0.00 |
| CUSTOMER SERVICE MANAGER | 0 | 0.00 | 0 | 0.00 | 42,827 | 1.00 | 0 | 0.00 |
| ASSOC RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 65,470 | 2.00 | 0 | 0.00 |
| RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 42,786 | 1.00 | 0 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 364,916 | 12.00 | 0 | 0.00 |
| SUPPLIES | 0 | 0.00 | 0 | 0.00 | 106,330 | 0.00 | 0 | 0.00 |
| PROFESSIONAL SERVICES | 0 | 0.00 | 0 | 0.00 | 1,848,232 | 0.00 | 690,794 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 1,954,562 | 0.00 | 690,794 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$2,319,478 | 12.00 | \$690,794 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$2,319,478 | 12.00 | \$690,794 | 0.00 |

NEW DECISION ITEM

RANK: 6 OF 7

| Department of Revenue | | Budget Unit | 86110C | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------------|----------------|-----------------------|
| Division of Motor Vehicle and Driver Licensing | | | | |
| DI Name - DOR Phone-in Center | DI# 1860002 | | HB Section | |
| 1. AMOUNT OF REQUEST | | | | |
| FY 2022 Budget Request | | | | |
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 469,624 | 469,624 |
| EE | 0 | 0 | 6,113 | 6,113 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 475,737 | 475,737 |
| FY 2022 Governor's Recommendation | | | | |
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 469,624 | 469,624 |
| EE | 0 | 0 | 6,113 | 6,113 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 475,737 | 475,737 |
| FTE | 0.00 | 0.00 | 16.00 | 16.00 |
| Est. Fringe | 0 | 0 | 380,307 | 380,307 |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | |
| Other Funds: | | | | |
| 2. THIS REQUEST CAN BE CATEGORIZED AS: | | | | |
| New Legislation | | New Program | | Fund Switch |
| Federal Mandate | X | Program Expansion | X | Cost to Continue |
| GR Pick-Up | | Space Request | | Equipment Replacement |
| Pay Plan | | Other: | | |
| 3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM. | | | | |
| <p>To promote social distancing and reduce high foot traffic in local license offices, the Department was authorized to open a temporary over-the-phone plate renewal phone center. This phone center created another remote service opportunity for Missourians to renew their plates and effectively assist Missourians who may not have the ability to renew online or who are not technology savvy. Although providing this additional method of service is not mandatory, it reduces wait times and frustration sometimes experienced in license offices, and provides greater flexibility to Missourians required to renew their license plates every 1-2 years.</p> | | | | |

NEW DECISION ITEM
RANK: 6 OF 7

| | | |
|-------------------------------------------------------|--------------------|--------------------------------|
| Department of Revenue | Budget Unit | 86110C |
| Division of Motor Vehicle and Driver Licensing | | |
| DI Name - DOR Phone-in Center | DI# 1860002 | HB Section 4.005 |

The current phone-in center is staffed with 20 temporary clerks and receiving very favorable feedback. Below are excerpts from testimonials received from Missouri citizens:

"...This is the best experience I have ever had renewing my tags. It was quick and seamless...I really do hope that this call center retains its ability to help Missourians out beyond Dec 31st 2020, as it save a lot of time not having to go wait in line at the dmv and I could do it at my work desk on my lunch break."

"..I was just able to renew my tags over the phone because of the availability of your call center. This saved me from having to go in to our local office. I tried to renew my tags online and had issues so this was the next best option. Please keep this as part of your options for future use. With covid19 upsetting our norm, this has been very helpful. Your representative was also very helpful."

"I just had the most pleasant experience of my life when renewing my plates...I went to the DOR website and found the phone renewal number. This was the best 10 minutes I have ever had dealing with the state. The process was so easy and the lovely woman I spoke to was remarkably nice and efficient. I hope that you will consider keeping this service open in the future. If someone is not good with technology, this is a great option."

"...This program that the DOR has put into action is great for people in my position and for those that work and cannot make it to the local dmv. Please continue this program. We need good ideas like this from our state."

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

It is difficult to estimate the number of Missourians who face difficulties in either being able to utilize the online registration renewal portal or have other difficulties making a trip to a license office unfeasible. 16 FTE (15 Customer Service Rep/1 Customer Service Manager) would be able to assist approximately 109,200 citizens per year who have difficulties in renewing their registrations online or in-person. 16 FTE would collect on average \$2,520 per day or \$655,200 annually. In addition, the Department requests funds for postage to mail the plates and tabs to Missourians utilizing the phone-in service and ongoing operational costs.

The Department used CRF funds to obtain the necessary expense and equipment. If the Department cannot use this equipment going forward, additional funds will be needed.

NEW DECISION ITEM
 RANK: 6 OF 7

| Department of Revenue | Budget Unit | | 86110C | | | | | | |
|---------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| Division of Motor Vehicle and Driver Licensing | | | | | | | | | |
| DI Name - DOR Phone-in Center | DI# 1860002 | | HB Section 4.005 | | | | | | |
| 5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS. | | | | | | | | | |
| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
| | | | | | | | 0 | | |
| 100 - Salaries | | | | | 469,624 | 16.0 | 469,624 | 16.0 | |
| Total PS | 0 | 0.0 | 0 | 0.0 | 469,624 | 16.0 | 469,624 | 16.0 | 0 |
| 190 - Supplies (Supplies/Postage) | | | | | 6,113 | | 6,113 | | 0 |
| Total EE | 0 | | 0 | | 6,113 | | 6,113 | | 0 |
| Program Distributions | | | | | 0 | | 0 | | 0 |
| Total PSD | 0 | | 0 | | 0 | | 0 | | 0 |
| Transfers | | | | | 0 | | 0 | | 0 |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 475,737 | 16.0 | 475,737 | 16.0 | 0 |

NEW DECISION ITEM
 RANK: 6 OF 7

| Department of Revenue | | Budget Unit | | 86110C | |
|-------------------------------------------------------|--------------------------|----------------------|---------------------------|-----------------------|-----------------------------|
| Division of Motor Vehicle and Driver Licensing | | | | | |
| DI Name - DOR Phone-in Center | | DI# 1860002 | | HB Section | |
| <hr/> | | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS |
| 100 - Salaries | | | | | 469,624 |
| Total PS | 0 | 0.0 | 0 | 0.0 | 469,624 |
| | | | | | 16.0 |
| | | | | | 469,624 |
| | | | | | 16.0 |
| | | | | | 0 |
| 190 - Supplies (Supplies/Postage) | | | | | 6,113 |
| Total EE | 0 | | 0 | | 6,113 |
| | | | | | 6,113 |
| | | | | | 0 |
| Program Distributions | | | | | 0 |
| Total PSD | 0 | | 0 | | 0 |
| | | | | | 0 |
| Transfers | | | | | 0 |
| Total TRF | 0 | | 0 | | 0 |
| | | | | | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 475,737 |
| | | | | | 16.0 |
| | | | | | 475,737 |
| | | | | | 16.0 |
| | | | | | 0 |

NEW DECISION ITEM
RANK: 6 **OF** 7

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|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Department of Revenue Division of Motor Vehicle and Driver Licensing DI Name - DOR Phone-in Center DI# 1860002</p> | <p>Budget Unit <u>86110C</u> HB Section <u>4.005</u></p> |
| <p>6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)</p> | |
| <p>6a. Provide an activity measure(s) for the program.</p> <p>With funding: full time phone center employees will be retained to provide over-the-phone services to the public.</p> <p>Without funding: the expanded over-the-phone program will not be implemented.</p> <p>Using CARES funding, the Department operated a temporary phone-in center August 3, 2020 through December 31, 2020. During this time, 20 staff processed 12,694 call-in and mail-in registration transactions resulting in collections of \$130,432 in highway related funds.</p> | <p>6b. Provide a measure(s) of the program's quality.</p> <p>With funding: Each employee can process on average 28 transactions per day, ultimately assisting 7,280 per year. Over the course of a year, the employee will be able to collect approximately \$43,680 in processing fees which will be remitted to state highway related funds.</p> <p>Without funding: an over-the-phone program will not be implemented.</p> |
| <p>6c. Provide a measure(s) of the program's impact.</p> <p>Funding 15 FTE, the Department estimates that it would be able to annually assist 109,200 Missourians with renewing their plates over the phone, and would collect \$655,200 in processing fees for highway related funds.</p> <p>Without funding: the over-the-phone program will not be implemented.</p> | <p>6d. Provide a measure(s) of the program's efficiency.</p> <p>With funding: the program would create efficiencies by affording the public another option in renewing their plates reducing the congestion and wait times experienced in some license offices. This would ultimately be a benefit to all citizens who need titling and registration services.</p> <p>Without funding: the over-the-phone program will not be implemented.</p> |

NEW DECISION ITEM
RANK: 6 OF 7

| | | |
|-------------------------------------------------------|--------------------|--------------------------------|
| Department of Revenue | Budget Unit | 86110C |
| Division of Motor Vehicle and Driver Licensing | | |
| DI Name - DOR Phone-in Center | DI# 1860002 | HB Section <u>4.005</u> |

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

The Department tracks the performance of the over-the-phone renewal center on a daily/weekly/monthly basis, to ensure employee performance and gauge whether or not there are ways to improve over-the-phone processing. The Department would be able to measure the number of calls taken, the number of transactions successfully completed, and the number of processing fees collected on regular intervals to identify baselines and then use those baselines in tracking long-term performance of the area.

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| HIGHWAY COLLECTIONS | | | | | | | | |
| DOT Phone-in Center - 1860002 | | | | | | | | |
| CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 426,797 | 15.00 | 426,797 | 15.00 |
| CUSTOMER SERVICE MANAGER | 0 | 0.00 | 0 | 0.00 | 42,827 | 1.00 | 42,827 | 1.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 469,624 | 16.00 | 469,624 | 16.00 |
| SUPPLIES | 0 | 0.00 | 0 | 0.00 | 6,113 | 0.00 | 6,113 | 0.00 |
| TOTAL - EE | 0 | 0.00 | 0 | 0.00 | 6,113 | 0.00 | 6,113 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$475,737 | 16.00 | \$475,737 | 16.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$475,737 | 16.00 | \$475,737 | 16.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| HWY COLL MV/DL SYSTEM | | | | | | | | |
| CORE | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 176,993 | 3.39 | 189,692 | 3.00 | 189,692 | 3.00 | 189,692 | 3.00 |
| TOTAL - PS | 176,993 | 3.39 | 189,692 | 3.00 | 189,692 | 3.00 | 189,692 | 3.00 |
| TOTAL | 176,993 | 3.39 | 189,692 | 3.00 | 189,692 | 3.00 | 189,692 | 3.00 |
| Pay Plan - 0000012 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,897 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,897 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,897 | 0.00 |
| GRAND TOTAL | \$176,993 | 3.39 | \$189,692 | 3.00 | \$189,692 | 3.00 | \$191,589 | 3.00 |

CORE DECISION ITEM

| Department of Revenue | | | | Budget Unit | 86104C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------|----------|----------------|-----------------------------------|---------|------|------|---------|--|----|---------|-------|-------|----|---------|---|---|---------|----|---|---|---|---|-----|---|---|---|---|-----|---|---|---|---|--------------|----------------|----------|----------|----------------|
| Division - Motor Vehicle and Driver Licensing | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Core - MVDL System | | | | HB Section | 4.005 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="5" style="text-align: left; font-weight: bold;">FY 2022 Budget Request</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>189,692</td> <td>0</td> <td>0</td> <td>189,692</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>189,692</td> <td>0</td> <td>0</td> <td>189,692</td> </tr> </tbody> </table> | | | | | FY 2022 Budget Request | | | | | | GR | Federal | Other | Total | PS | 189,692 | 0 | 0 | 189,692 | EE | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 | Total | 189,692 | 0 | 0 | 189,692 |
| FY 2022 Budget Request | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 189,692 | 0 | 0 | 189,692 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 189,692 | 0 | 0 | 189,692 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="5" style="text-align: left; font-weight: bold;">FY 2022 Governor's Recommendation</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>189,692</td> <td>0</td> <td>0</td> <td>189,692</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>189,692</td> <td>0</td> <td>0</td> <td>189,692</td> </tr> </tbody> </table> | | | | | FY 2022 Governor's Recommendation | | | | | | GR | Federal | Other | Total | PS | 189,692 | 0 | 0 | 189,692 | EE | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 | Total | 189,692 | 0 | 0 | 189,692 |
| FY 2022 Governor's Recommendation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 189,692 | 0 | 0 | 189,692 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 189,692 | 0 | 0 | 189,692 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>FTE</th> <th>3.00</th> <th>0.00</th> <th>0.00</th> <th>3.00</th> </tr> </thead> </table> | | | | | FTE | 3.00 | 0.00 | 0.00 | 3.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FTE | 3.00 | 0.00 | 0.00 | 3.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th><i>Est. Fringe</i></th> <th>104,970</th> <th>0</th> <th>0</th> <th>104,970</th> </tr> </thead> </table> | | | | | <i>Est. Fringe</i> | 104,970 | 0 | 0 | 104,970 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Est. Fringe</i> | 104,970 | 0 | 0 | 104,970 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Funds: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>The Department of Revenue currently uses approximately 50 disparate motor vehicle and driver licensing systems that includes a mixture of mainframe, PC software and distributed web applications to support the Motor Vehicle and Driver Licensing (MVDL) Division. The current legacy systems have been in operation for many years and were developed uniquely for each function. The systems are becoming increasingly difficult and expensive to use and maintain. Mainframe costs will continue to increase as other state agencies transition from the mainframe to newer technology. The various systems were built using a silo approach, which substantially limits communication between them. Limited ability to expand data collection (e.g., vehicle colors) makes it difficult to support safety initiatives, such as AMBER Alerts, that rely on quick identification of vehicles. With such systems, the Department is limited in leveraging newer technology to realize processing efficiencies and deliver quality service to its customers. Moreover, the existing systems will be difficult, if not impossible, to modify to accommodate new mandates that might arise from the state legislature or the federal government.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Newer, more nimble, and robust technologies are available, which may significantly improve the Department's ability to issue titles and register motor vehicles, trailers, all-terrain vehicles, manufactured homes (title only), and marine craft; issue driver license and nondriver identification cards; suspend and revoke driver licenses when applicable; track and account for revenue collected from motor vehicle and driver license transactions; and better serve Missouri citizens.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

CORE DECISION ITEM

| | | |
|------------------------------------------------------|--------------------|---------------|
| Department of Revenue | Budget Unit | 86104C |
| Division - Motor Vehicle and Driver Licensing | | |
| Core - MVDL System | HB Section | 4.005 |

The Department's overall objective is to update or replace existing systems with an integrated customer-centric MVDL system. The Department expects to realize the following benefits with an integrated system: reduced operational and maintenance costs; additional ways to identify and collect delinquent taxes; expanded online services (including a DMV portal for public access); an integration that allows access to both driver and motor vehicle data when viewing a customer's record to improve the customer's experience; quicker and easier implementation of law changes; and more reliable data with better analytical capabilities.

During the 2016 legislative session, HB 2216 was filed to create a "Department of Revenue Technology Fund," which would be funded by an administrative fee collected by the Department for processing notice of liens on motor vehicles. Monies from this fund would be used toward replacing the Department's outdated system with an integrated solution to realize the benefits mentioned above. The Appropriations Committee included spending authority of \$3 million from the Technology Fund in the Fiscal Year (FY) 2017 budget in anticipation of a bill becoming law. The bill, however, did not pass. The \$3 million spending authority was removed in the FY18 budget. In the 2017 legislative session, two bills were put forth for this purpose: SB 269 and HB 445. Once again, the bills were not passed.

3. PROGRAM LISTING (list programs included in this core funding)

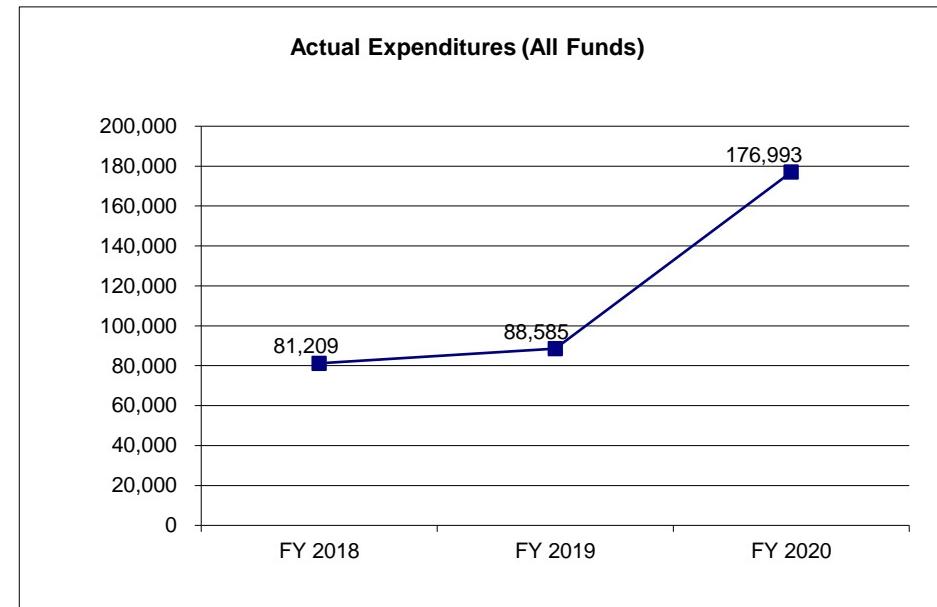
CORE DECISION ITEM

| | | |
|------------------------------------------------------|--------------------|---------------|
| Department of Revenue | Budget Unit | 86104C |
| Division - Motor Vehicle and Driver Licensing | | |
| Core - MVDL System | HB Section | 4.005 |

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 203,500 | 179,550 | 185,146 | 189,692 |
| Less Reverted (All Funds) | (6,105) | (5,387) | (5,554) | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 197,395 | 174,163 | 179,592 | 189,692 |
| Actual Expenditures (All Funds) | 81,209 | 88,585 | 176,993 | N/A |
| Unexpended (All Funds) | 116,186 | 85,578 | 2,599 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 116,186 | 85,578 | 2,599 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |

*Current Year restricted amount is as of _____.



Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

HWY COLL MV/DL SYSTEM

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|--------------|-------------|----------------|----------|----------|----------------|-------------|
| TAFF AFTER VETOES | PS | 3.00 | 189,692 | 0 | 0 | 189,692 | |
| | Total | 3.00 | 189,692 | 0 | 0 | 189,692 | |
| <hr/> | | | | | | | |
| DEPARTMENT CORE REQUEST | PS | 3.00 | 189,692 | 0 | 0 | 189,692 | |
| | Total | 3.00 | 189,692 | 0 | 0 | 189,692 | |
| <hr/> | | | | | | | |
| GOVERNOR'S RECOMMENDED CORE | PS | 3.00 | 189,692 | 0 | 0 | 189,692 | |
| | Total | 3.00 | 189,692 | 0 | 0 | 189,692 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|------------------------------|------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| HWY COLL MV/DL SYSTEM | | | | | | | | |
| CORE | | | | | | | | |
| MANAGEMENT ANALYSIS SPEC I | 61,524 | 1.40 | 51,672 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| MANAGEMENT ANALYSIS SPEC II | 22,031 | 0.46 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE PROCESSING TECH II | 4,786 | 0.17 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE MANAGER, BAND 1 | 82,119 | 1.29 | 138,020 | 2.00 | 0 | 0.00 | 0 | 0.00 |
| MISCELLANEOUS PROFESSIONAL | 6,533 | 0.07 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ADMINISTRATIVE MANAGER | 0 | 0.00 | 0 | 0.00 | 138,020 | 2.00 | 138,020 | 2.00 |
| ASSOC RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 51,672 | 1.00 | 51,672 | 1.00 |
| TOTAL - PS | 176,993 | 3.39 | 189,692 | 3.00 | 189,692 | 3.00 | 189,692 | 3.00 |
| GRAND TOTAL | \$176,993 | 3.39 | \$189,692 | 3.00 | \$189,692 | 3.00 | \$189,692 | 3.00 |
| GENERAL REVENUE | \$176,993 | 3.39 | \$189,692 | 3.00 | \$189,692 | 3.00 | \$189,692 | 3.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| TAXATION DIVISION | | | | | | | | |
| CORE | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 17,878,770 | 513.23 | 19,340,231 | 480.58 | 19,340,231 | 480.58 | 18,875,354 | 464.58 |
| HEALTH INITIATIVES | 52,990 | 1.81 | 56,198 | 2.00 | 56,198 | 2.00 | 56,198 | 2.00 |
| PETROLEUM STORAGE TANK INS | 27,000 | 0.81 | 29,963 | 1.00 | 29,963 | 1.00 | 29,963 | 1.00 |
| CONSERVATION COMMISSION | 535,330 | 18.49 | 609,453 | 20.42 | 609,453 | 20.42 | 609,453 | 20.42 |
| PETROLEUM INSPECTION FUND | 30,696 | 1.00 | 36,471 | 1.00 | 36,471 | 1.00 | 36,471 | 1.00 |
| TOTAL - PS | 18,524,786 | 535.34 | 20,072,316 | 505.00 | 20,072,316 | 505.00 | 19,607,439 | 489.00 |
| EXPENSE & EQUIPMENT | | | | | | | | |
| GENERAL REVENUE | 1,796,664 | 0.00 | 2,501,689 | 0.00 | 2,501,689 | 0.00 | 1,963,939 | 0.00 |
| HEALTH INITIATIVES | 2,670 | 0.00 | 4,163 | 0.00 | 4,163 | 0.00 | 4,163 | 0.00 |
| PETROLEUM STORAGE TANK INS | 0 | 0.00 | 1,071 | 0.00 | 1,071 | 0.00 | 1,071 | 0.00 |
| CONSERVATION COMMISSION | 8,030 | 0.00 | 8,277 | 0.00 | 8,277 | 0.00 | 8,277 | 0.00 |
| PETROLEUM INSPECTION FUND | 1,796 | 0.00 | 2,818 | 0.00 | 2,818 | 0.00 | 2,818 | 0.00 |
| TOTAL - EE | 1,809,160 | 0.00 | 2,518,018 | 0.00 | 2,518,018 | 0.00 | 1,980,268 | 0.00 |
| TOTAL | 20,333,946 | 535.34 | 22,590,334 | 505.00 | 22,590,334 | 505.00 | 21,587,707 | 489.00 |
| Pay Plan - 0000012 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 188,754 | 0.00 |
| HEALTH INITIATIVES | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 562 | 0.00 |
| PETROLEUM STORAGE TANK INS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 300 | 0.00 |
| CONSERVATION COMMISSION | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 6,095 | 0.00 |
| PETROLEUM INSPECTION FUND | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 364 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 196,075 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 196,075 | 0.00 |
| GRAND TOTAL | \$20,333,946 | 535.34 | \$22,590,334 | 505.00 | \$22,590,334 | 505.00 | \$21,783,782 | 489.00 |

1/28/21 13:32

im_disummary

CORE DECISION ITEM

| Department of Revenue | | | | Budget Unit | 86115C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|----------|----------------|-------------------|----------------------------------------------------------------------------------------------------------------------------------------|------------|---------|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|------------|---------|---------|------------|----|------------|---|---------|------------|-----|-----------|---|--------|-----------|-----|---|---|---|---|--------------|-------------------|----------|----------------|-------------------|--------------|-------------------|----------|----------------|-------------------|
| Division - Taxation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Core | | | | HB Section | 4.01 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FY 2022 Budget Request <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>19,340,231</td> <td>0</td> <td>732,085</td> <td>20,072,316</td> </tr> <tr> <td>EE</td> <td>2,501,689</td> <td>0</td> <td>16,329</td> <td>2,518,018</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>21,841,920</td> <td>0</td> <td>748,414</td> <td>22,590,334</td> </tr> </tbody> </table> | | | | | | GR | Federal | Other | Total | PS | 19,340,231 | 0 | 732,085 | 20,072,316 | EE | 2,501,689 | 0 | 16,329 | 2,518,018 | PSD | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 | Total | 21,841,920 | 0 | 748,414 | 22,590,334 | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 19,340,231 | 0 | 732,085 | 20,072,316 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 2,501,689 | 0 | 16,329 | 2,518,018 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 21,841,920 | 0 | 748,414 | 22,590,334 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FTE <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>480.58</td> <td>0.00</td> <td>24.42</td> <td>505.00</td> </tr> </table> | | | | | 480.58 | 0.00 | 24.42 | 505.00 | FY 2022 Governor's Recommendation <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>18,875,354</td> <td>0</td> <td>732,085</td> <td>19,607,439</td> </tr> <tr> <td>EE</td> <td>1,963,939</td> <td>0</td> <td>16,329</td> <td>1,980,268</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>20,839,293</td> <td>0</td> <td>748,414</td> <td>21,587,707</td> </tr> </tbody> </table> | | GR | Federal | Other | Total | PS | 18,875,354 | 0 | 732,085 | 19,607,439 | EE | 1,963,939 | 0 | 16,329 | 1,980,268 | PSD | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 | Total | 20,839,293 | 0 | 748,414 | 21,587,707 |
| 480.58 | 0.00 | 24.42 | 505.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 18,875,354 | 0 | 732,085 | 19,607,439 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 1,963,939 | 0 | 16,329 | 1,980,268 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 20,839,293 | 0 | 748,414 | 21,587,707 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Est. Fringe | 13,156,672 | 0 | 585,519 | 13,742,191 | FTE | 464.58 | 0.00 | 24.42 | 489.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | Est. Fringe | 12,777,937 | 0 | 585,519 | 13,363,456 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Funds: Conservation Commission (0609); Petroleum Tank Storage (0585); Health Initiatives (0275); and Petroleum Inspection (0662) | | | | | Other Funds: Conservation Commission (0609); Petroleum Tank Storage (0585); Health Initiatives (0275); and Petroleum Inspection (0662) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>The Taxation Division collects taxes mandated by Missouri statutes, which account for more than 98 percent of general revenue, by inputting returns and payments into the integrated tax system, manually reviewing returns, correcting returns, approving refunds, sending out notices, answering correspondence and phone calls, distributing tax revenue to political subdivisions, registering businesses, operating collections programs, and conducting audits. The Division requests continue core funding to effectively and efficiently administer and enforce Missouri laws.</p> <p>The core includes an appropriation for organization dues to the Multistate Tax Commission of \$212,401. The Multistate Tax Commission keeps the Department informed of tax operations and procedures in other states and at the national level. Membership is mandated by Section 32.200, RSMo, and allows Missouri to participate in and receive revenue collections from multi-state audits.</p> <p>Additional divisional costs are included in the Highway Collections budget unit.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

CORE DECISION ITEM

| | | |
|------------------------------|--------------------|---------------|
| Department of Revenue | Budget Unit | 86115C |
| Division - Taxation | | |
| Core | HB Section | 4.01 |

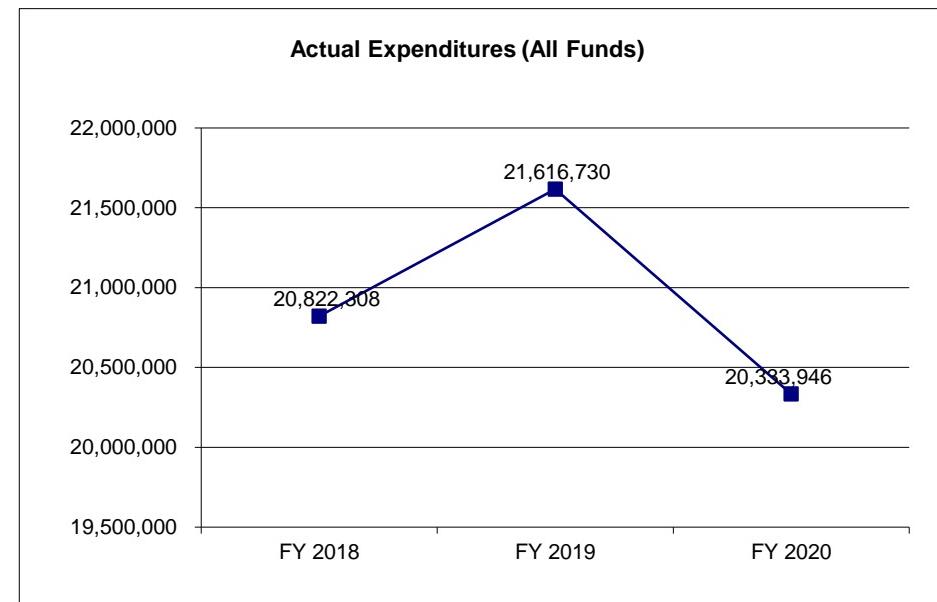
3. PROGRAM LISTING (list programs included in this core funding)

| | |
|---------------------------------------|-----------------------|
| Business Tax Bureau | Income Tax Bureau |
| Collections and Tax Assistance Bureau | Processing Tax Bureau |
| Field Compliance Bureau | |

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 24,738,373 | 22,742,822 | 21,789,375 | 22,590,334 |
| Less Reverted (All Funds) | (494,411) | (697,188) | (652,844) | 0 |
| Less Restricted (All Funds)* | 0 | 0 | (669,675) | 0 |
| Budget Authority (All Funds) | 24,243,962 | 22,045,634 | 20,466,856 | 22,590,334 |
| Actual Expenditures (All Funds) | 20,822,308 | 21,616,730 | 20,333,946 | N/A |
| Unexpended (All Funds) | 3,421,654 | 428,904 | 132,910 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 3,317,348 | 298,882 | 55,597 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 104,306 | 130,022 | 77,312 | N/A |
| | | (1) | | |

*Current Year restricted amount is \$1,176,322 as of October 1, 2020.



Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

Additional costs are included in the Highway Collections budget unit.

(1) The Department utilized budget flexibility and transferred \$650,301 to the Division of Motor Vehicle and Driver Licensing to pay for license plates and tabs.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

TAXATION DIVISION

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------------------------|--------------|----------------|--------------------|-----------|----------------|--------------------|-----------------------------------------------------------------------------------------------------------|
| TAFF AFTER VETOES | | | | | | | |
| | PS | 505.00 | 19,340,231 | 0 | 732,085 | 20,072,316 | |
| | EE | 0.00 | 2,501,689 | 0 | 16,329 | 2,518,018 | |
| | Total | 505.00 | 21,841,920 | 0 | 748,414 | 22,590,334 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PS | 505.00 | 19,340,231 | 0 | 732,085 | 20,072,316 | |
| | EE | 0.00 | 2,501,689 | 0 | 16,329 | 2,518,018 | |
| | Total | 505.00 | 21,841,920 | 0 | 748,414 | 22,590,334 | |
| GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS | | | | | | | |
| Core Reduction | 1390 1691 | PS | (16.00) | (464,877) | 0 | 0 | (464,877) Core reduction from FY21 funding level realized through efficiencies and streamlined processes. |
| Core Reduction | 1390 1692 | EE | 0.00 | (537,750) | 0 | 0 | (537,750) Core reduction from FY21 funding level realized through efficiencies and streamlined processes. |
| NET GOVERNOR CHANGES | | (16.00) | (1,002,627) | 0 | 0 | (1,002,627) | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PS | 489.00 | 18,875,354 | 0 | 732,085 | 19,607,439 | |
| | EE | 0.00 | 1,963,939 | 0 | 16,329 | 1,980,268 | |
| | Total | 489.00 | 20,839,293 | 0 | 748,414 | 21,587,707 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|-----------------------------|-----------|---------|-----------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| TAXATION DIVISION | | | | | | | | |
| CORE | | | | | | | | |
| OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 118,288 | 4.32 | 0 | 0.00 | 0 | 0.00 |
| SR OFFICE SUPPORT ASSISTANT | 143,183 | 4.60 | 177,598 | 6.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNT CLERK II | 1,846 | 0.06 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| AUDITOR I | 3,451 | 0.09 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| SENIOR AUDITOR | 6,540 | 0.14 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTANT I | 5,747 | 0.17 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTING TECHNICIAN | 183,093 | 6.16 | 269,218 | 6.80 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTING GENERALIST I | 36,483 | 1.09 | 33,278 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| PERSONNEL ANAL II | 748 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| PUBLIC INFORMATION COOR | 4,794 | 0.10 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TRAINING TECH I | 41,206 | 1.02 | 37,800 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| EXECUTIVE II | 36,545 | 0.96 | 39,680 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| MANAGEMENT ANALYSIS SPEC I | 418,008 | 9.84 | 377,812 | 8.00 | 0 | 0.00 | 0 | 0.00 |
| MANAGEMENT ANALYSIS SPEC II | 110,376 | 2.18 | 94,950 | 2.00 | 0 | 0.00 | 0 | 0.00 |
| PERSONNEL CLERK | 8,094 | 0.25 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| LEGISLATIVE COORDINATOR | 16,102 | 0.27 | 54,119 | 0.95 | 0 | 0.00 | 0 | 0.00 |
| ADMINISTRATIVE ANAL I | 99,402 | 2.91 | 101,445 | 2.00 | 0 | 0.00 | 0 | 0.00 |
| TAX COLLECTION TECH I | 1,138,792 | 44.71 | 1,209,545 | 48.50 | 0 | 0.00 | 0 | 0.00 |
| TAX COLLECTION TECH II | 292,352 | 10.35 | 258,270 | 10.00 | 0 | 0.00 | 0 | 0.00 |
| TAX COLLECTION TECH III | 251,514 | 8.15 | 224,344 | 7.50 | 0 | 0.00 | 0 | 0.00 |
| TAXPAYER SERVICES SUPV | 109,382 | 2.83 | 92,508 | 3.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE SECTION SUPV | 597,292 | 15.31 | 636,096 | 16.50 | 0 | 0.00 | 0 | 0.00 |
| REVENUE PROCESSING TECH I | 1,953,957 | 76.74 | 2,537,443 | 85.14 | 0 | 0.00 | 0 | 0.00 |
| REVENUE PROCESSING TECH II | 3,432,700 | 119.36 | 3,300,066 | 98.92 | 0 | 0.00 | 0 | 0.00 |
| REVENUE PROCESSING TECH III | 1,363,420 | 43.91 | 1,579,769 | 48.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE PROCESSING TECH IV | 288,038 | 8.10 | 295,804 | 8.20 | 0 | 0.00 | 0 | 0.00 |
| TAX AUDIT REVIEW SPECIALIST | 58,007 | 1.00 | 60,873 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| TAX AUDITOR I | 1,237,374 | 31.23 | 1,508,408 | 37.00 | 0 | 0.00 | 0 | 0.00 |
| TAX AUDITOR II | 934,522 | 21.84 | 859,468 | 19.00 | 0 | 0.00 | 0 | 0.00 |
| TAX AUDITOR III | 595,966 | 12.46 | 1,061,049 | 18.05 | 0 | 0.00 | 0 | 0.00 |
| TAX AUDIT SUPV | 1,257,274 | 22.62 | 1,517,235 | 24.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE MANAGER, BAND 1 | 1,354,037 | 21.71 | 1,320,332 | 19.25 | 0 | 0.00 | 0 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|--------------------------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|-------------------|---------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| TAXATION DIVISION | | | | | | | | |
| CORE | | | | | | | | |
| DIVISION DIRECTOR | 97,269 | 0.95 | 106,595 | 0.95 | 106,595 | 0.95 | 106,595 | 0.95 |
| DESIGNATED PRINCIPAL ASST DIV | 2,613 | 0.04 | 67,197 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| OUT-STATE AUDIT PERSONNEL | 1,551,197 | 26.04 | 1,568,956 | 21.60 | 1,695,397 | 28.60 | 1,695,397 | 28.60 |
| CLERK | 137,100 | 4.08 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TAX SEASON ASST | 648,783 | 31.18 | 472,176 | 2.32 | 472,176 | 2.32 | 472,176 | 2.32 |
| MISCELLANEOUS PROFESSIONAL | 18,185 | 0.87 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| SPECIAL ASST PROFESSIONAL | 3,303 | 0.10 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| SPECIAL ASST OFFICE & CLERICAL | 86,091 | 1.90 | 91,994 | 2.00 | 91,994 | 2.00 | 91,994 | 2.00 |
| ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 129,225 | 6.32 | 129,225 | 6.32 |
| ADMIN SUPPORT PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 39,680 | 1.00 | 39,680 | 1.00 |
| ADMINISTRATIVE MANAGER | 0 | 0.00 | 0 | 0.00 | 1,362,474 | 20.75 | 1,362,474 | 20.75 |
| ASSOCIATE CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 3,675,198 | 128.64 | 3,675,198 | 128.64 |
| CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 3,980,867 | 116.42 | 3,599,669 | 103.42 |
| LEAD CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 1,772,924 | 54.50 | 1,689,245 | 51.50 |
| CUSTOMER SERVICE SUPERVISOR | 0 | 0.00 | 0 | 0.00 | 295,804 | 8.20 | 295,804 | 8.20 |
| CUSTOMER SERVICE MANAGER | 0 | 0.00 | 0 | 0.00 | 728,604 | 19.50 | 728,604 | 19.50 |
| RESEARCH/DATA ASSISTANT | 0 | 0.00 | 0 | 0.00 | 101,445 | 2.00 | 101,445 | 2.00 |
| ASSOC RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 454,086 | 10.00 | 454,086 | 10.00 |
| RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 94,950 | 2.00 | 94,950 | 2.00 |
| PUBLIC RELATIONS COORDINATOR | 0 | 0.00 | 0 | 0.00 | 54,119 | 0.95 | 54,119 | 0.95 |
| STAFF DEVELOPMENT TRAINER | 0 | 0.00 | 0 | 0.00 | 41,078 | 1.00 | 41,078 | 1.00 |
| SENIOR ACCOUNTS ASSISTANT | 0 | 0.00 | 0 | 0.00 | 302,496 | 7.80 | 302,496 | 7.80 |
| REGULATORY AUDITOR | 0 | 0.00 | 0 | 0.00 | 2,367,876 | 56.00 | 2,367,876 | 56.00 |
| SENIOR REGULATORY AUDITOR | 0 | 0.00 | 0 | 0.00 | 782,625 | 12.05 | 782,625 | 12.05 |
| REGULATORY AUDITOR SUPERVISOR | 0 | 0.00 | 0 | 0.00 | 1,522,703 | 24.00 | 1,522,703 | 24.00 |
| TOTAL - PS | 18,524,786 | 535.34 | 20,072,316 | 505.00 | 20,072,316 | 505.00 | 19,607,439 | 489.00 |
| TRAVEL, IN-STATE | 19,889 | 0.00 | 29,982 | 0.00 | 29,982 | 0.00 | 29,982 | 0.00 |
| TRAVEL, OUT-OF-STATE | 37,933 | 0.00 | 48,000 | 0.00 | 48,000 | 0.00 | 48,000 | 0.00 |
| SUPPLIES | 97,176 | 0.00 | 431,923 | 0.00 | 431,923 | 0.00 | 431,923 | 0.00 |
| PROFESSIONAL DEVELOPMENT | 311,074 | 0.00 | 371,901 | 0.00 | 371,901 | 0.00 | 371,901 | 0.00 |
| COMMUNICATION SERV & SUPP | 219,805 | 0.00 | 379,337 | 0.00 | 379,337 | 0.00 | 379,337 | 0.00 |
| PROFESSIONAL SERVICES | 1,015,538 | 0.00 | 875,736 | 0.00 | 875,736 | 0.00 | 337,986 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|----------------------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| TAXATION DIVISION | | | | | | | | |
| CORE | | | | | | | | |
| M&R SERVICES | 64,981 | 0.00 | 255,377 | 0.00 | 255,377 | 0.00 | 255,377 | 0.00 |
| COMPUTER EQUIPMENT | 1,864 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| MOTORIZED EQUIPMENT | 0 | 0.00 | 503 | 0.00 | 503 | 0.00 | 503 | 0.00 |
| OFFICE EQUIPMENT | 11,067 | 0.00 | 85,000 | 0.00 | 85,000 | 0.00 | 85,000 | 0.00 |
| OTHER EQUIPMENT | 14,049 | 0.00 | 500 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| PROPERTY & IMPROVEMENTS | 2,922 | 0.00 | 2,500 | 0.00 | 2,500 | 0.00 | 2,500 | 0.00 |
| BUILDING LEASE PAYMENTS | 5,243 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| EQUIPMENT RENTALS & LEASES | 0 | 0.00 | 3,001 | 0.00 | 3,001 | 0.00 | 3,001 | 0.00 |
| MISCELLANEOUS EXPENSES | 7,619 | 0.00 | 33,257 | 0.00 | 33,257 | 0.00 | 33,257 | 0.00 |
| REBILLABLE EXPENSES | 0 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 | 1,000 | 0.00 |
| TOTAL - EE | 1,809,160 | 0.00 | 2,518,018 | 0.00 | 2,518,018 | 0.00 | 1,980,268 | 0.00 |
| GRAND TOTAL | \$20,333,946 | 535.34 | \$22,590,334 | 505.00 | \$22,590,334 | 505.00 | \$21,587,707 | 489.00 |
| GENERAL REVENUE | \$19,675,434 | 513.23 | \$21,841,920 | 480.58 | \$21,841,920 | 480.58 | \$20,839,293 | 464.58 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$658,512 | 22.11 | \$748,414 | 24.42 | \$748,414 | 24.42 | \$748,414 | 24.42 |

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

1a. What strategic priority does this program address?

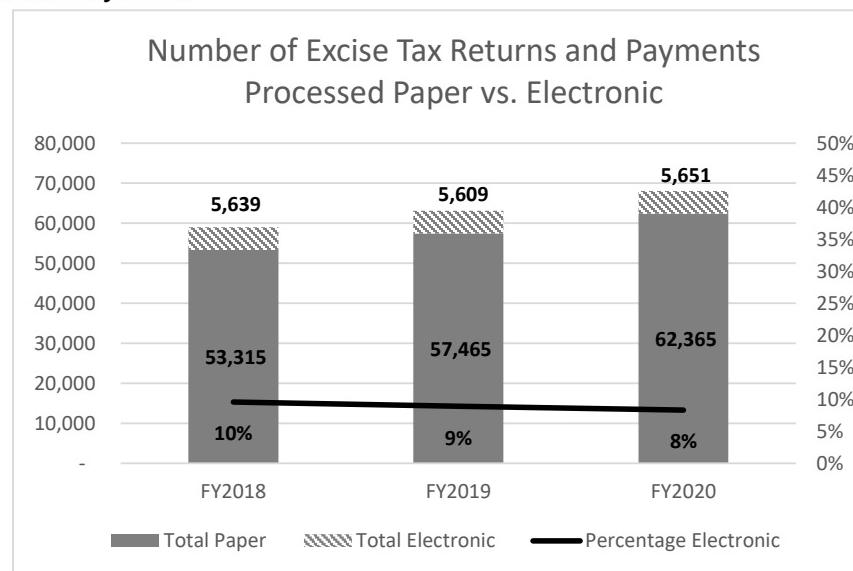
Embed Transformational Purpose; Focus on Service Culture; Partnerships; IT Roadmap

1b. What does this program do?

The **Business Tax Bureau** collects excise taxes, reviews and issues sales and use tax refunds, responds to sales/use and employer withholding tax correspondence, and distributes locally imposed sales and use taxes to local jurisdictions to provide every customer the best experience every time.

2a. Provide an activity measure(s) for the program.

i. Excise Tax - Volume of Returns and Payments



Excise Tax processes returns and payments for the following tax types: motor fuel, cigarette and other tobacco products, and financial institutions. The section also processes all county fee payments. The Department continues looking for ways to increase the number of electronically filed returns and payments.

PROGRAM DESCRIPTION

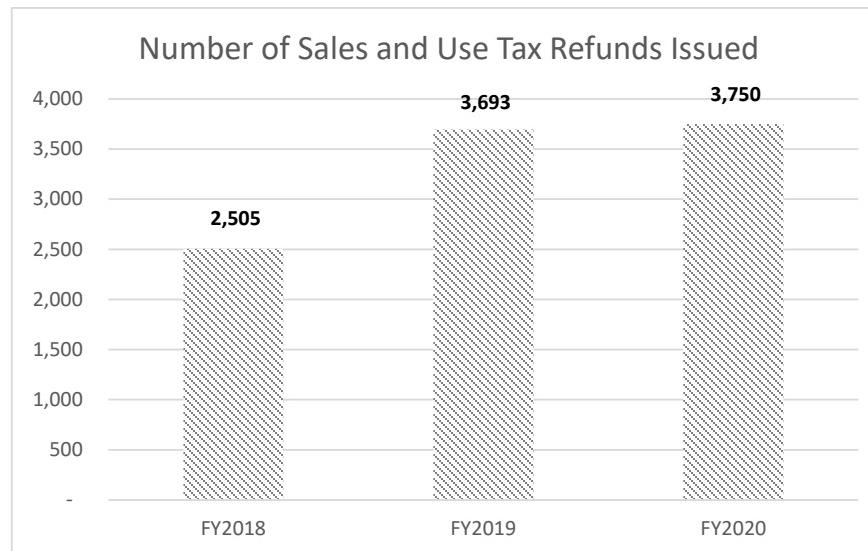
Department of Revenue

HB Section(s): 4.01

Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

ii. Sales / Use Refunds - Volume of Refunds Issued



Unlike income tax refunds, sales and Use tax overpayments are not issued directly off of a return. Sales/Use tax refunds must be submitted to DOR via a refund request form. A refund request may consist of one or multiple filing periods. Customers may apply for a sales/use refund for filing periods with payments within ten years from the request date. Each refund request is closely reviewed to ensure the appropriate tax was paid on Missouri sales before being issued.

PROGRAM DESCRIPTION

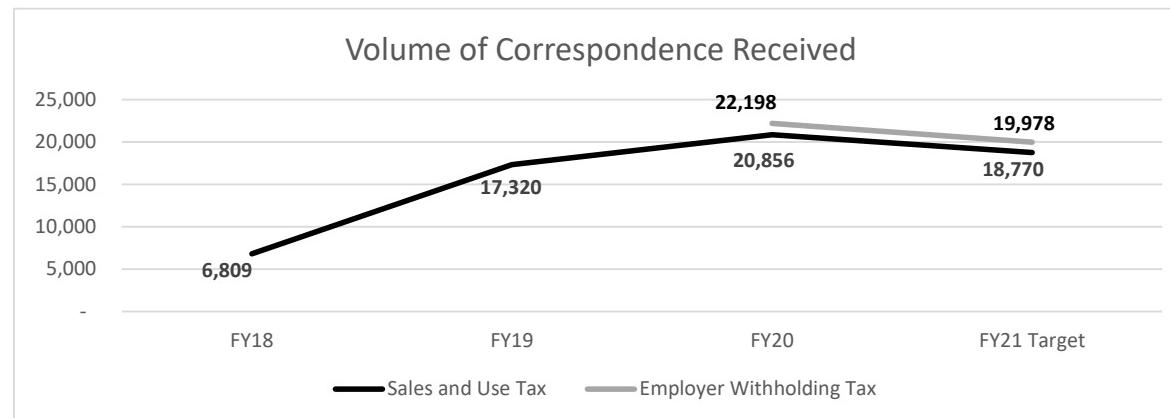
Department of Revenue

HB Section(s): 4.01

Program Name: Business Tax Bureau

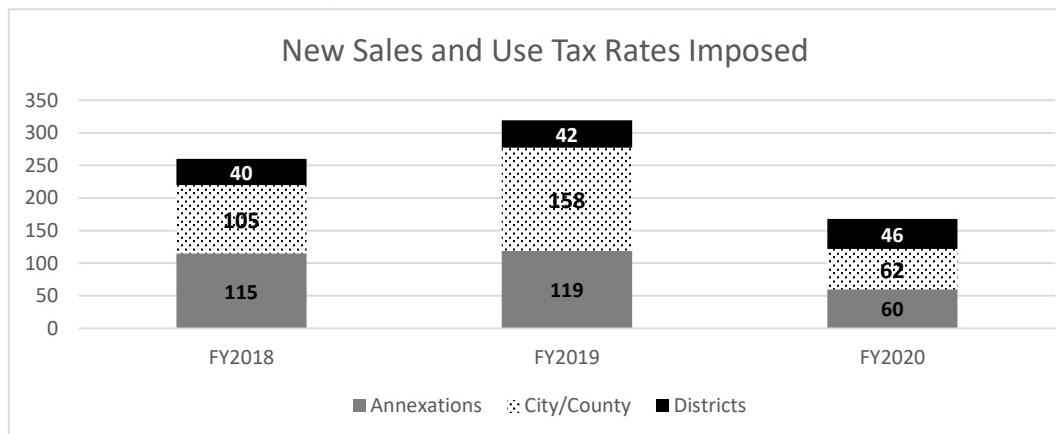
Program is found in the following core budget(s): Taxation

iii. Business Tax Correspondence - Volume of Correspondence Received



Prior to January 1, 2020, the Business Tax Bureau did not track the amount of correspondence received for employer withholding tax; however, it has always kept a record of the amount received for sales and use tax. We continue to review the different types of correspondence received so that we can find ways to improve our processes and reduce the need for customers to contact our bureau.

iv. Local Tax - New Sales and Use Taxes Imposed by Cities, Counties and Districts



New sales and use tax rates are imposed each quarter based on ballots passed by Cities, Counties, and Districts. The drop from FY19 to FY20 was due to Cities and Counties postponing April 2020 voting to June 2020, due to COVID-19. The votes to impose New Annexations and City/County Sales and Use Tax Rates were not received until July 2020 through October 2020. From July 2020 to January 2021, we have received 155 new sales and use taxes.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

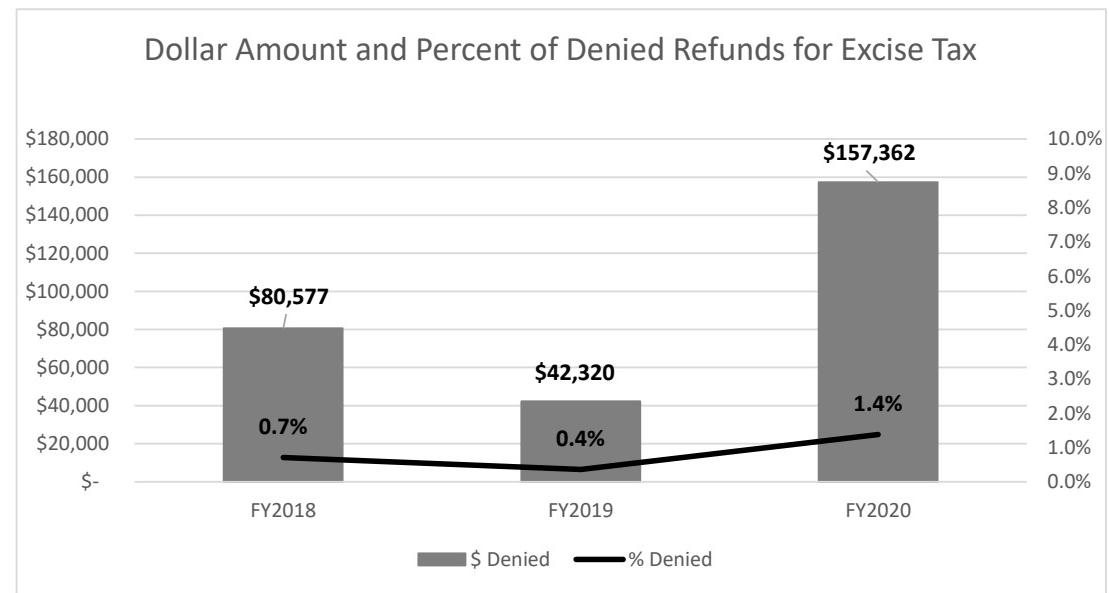
Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

2b. Provide a measure(s) of the program's quality.

i. Excise Tax - Denied Refund Dollar Amount

Motor fuel refund requests can be denied for various reasons, including: out-of-date refund requests, no Missouri fuel tax was paid, or the fuel use is not exempt from Missouri tax. In FY2020, an abnormally large refund request was received and denied as it did not meet statutory reasons for refund.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

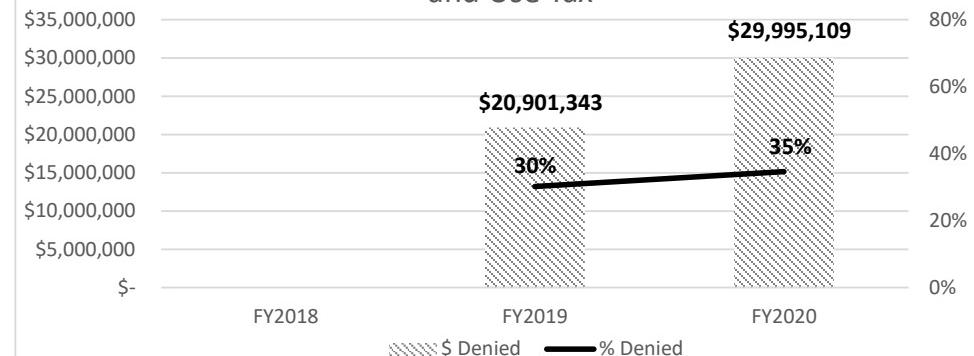
Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

ii. Sales / Use Refunds - Denied Refund Dollar Amount

When a refund request is received, it is reviewed to ensure the correct amount of tax was paid on Missouri sales. If it is determined the sales were taxable or tax wasn't paid, the refund request is denied or reduced. In FY2019, we began tracking the sales and use refunds that were denied.

Dollar Amount and Percent of Denied Refunds for Sales and Use Tax



iii. Business Tax Correspondence - Quality of Correspondence Reponses

The department does not currently track data for the quality of our correspondence processing. In early 2021, we will be implementing a survey feature in our email responses to taxpayers to rate their satisfaction of service with the department.

PROGRAM DESCRIPTION

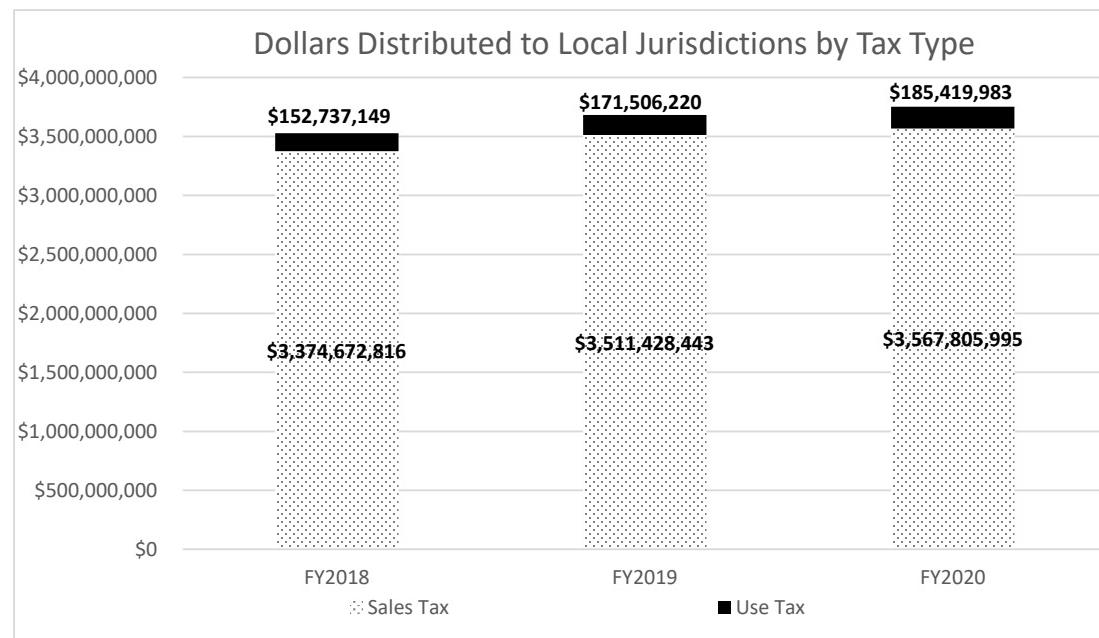
Department of Revenue

HB Section(s): 4.01

Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

iv. Local Tax - Dollars Distributed



The department collects and distributes state and local sales and use tax from in-state and out-of-state businesses. The distribution is completed by the 10th day after the month in which the sales and use tax returns are processed.

PROGRAM DESCRIPTION

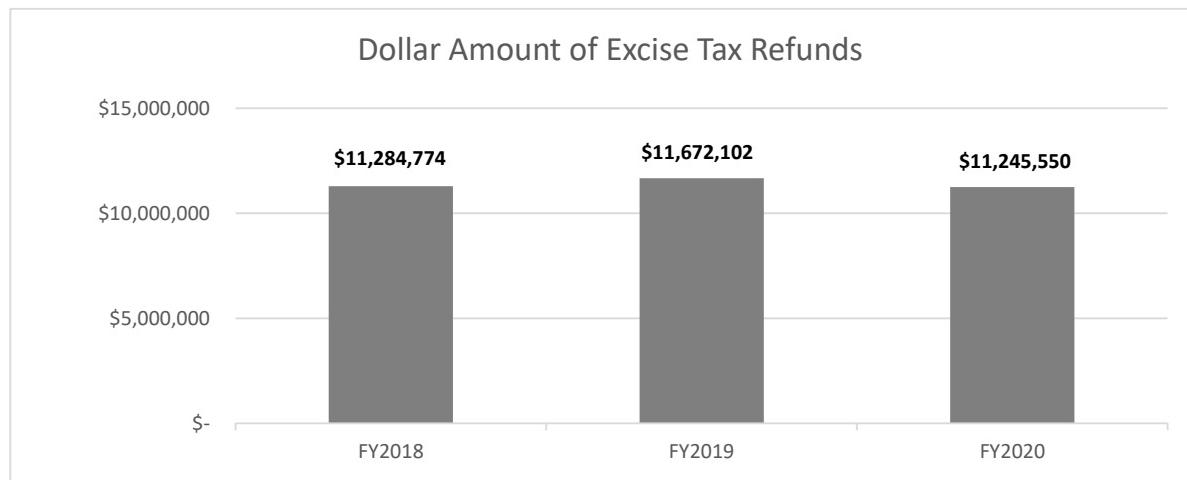
Department of Revenue

HB Section(s): 4.01

Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

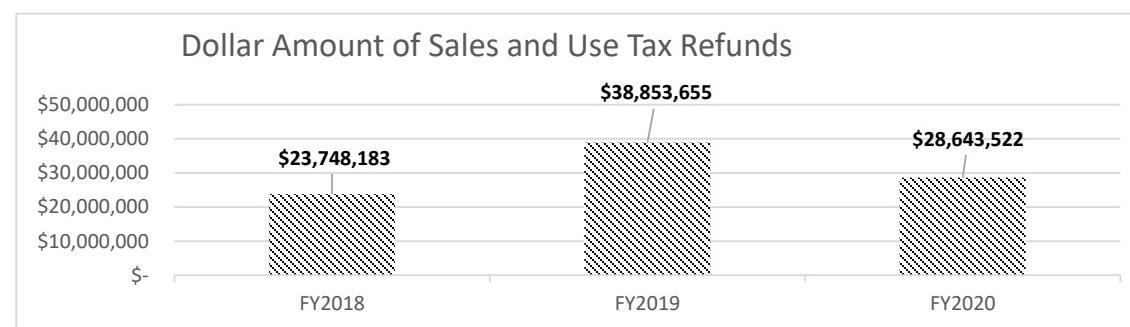
2c. Provide a measure(s) of the program's impact.



An average of 5,700 excise tax refunds have been processed each fiscal year for the past three fiscal years. The refund applicant must provide the original fuel tax receipts to verify that Missouri fuel tax was paid. The user must apply for a refund within one year from the date of purchase or April 15 of the year following the purchase, whichever is later.

ii. Sales / Use Refunds - Dollar Amount of Refunds

An average of 3,316 sales and use refunds were processed each fiscal year for the past three fiscal years. A refund could include one tax filing period or multiple tax filing periods.



PROGRAM DESCRIPTION

Department of Revenue

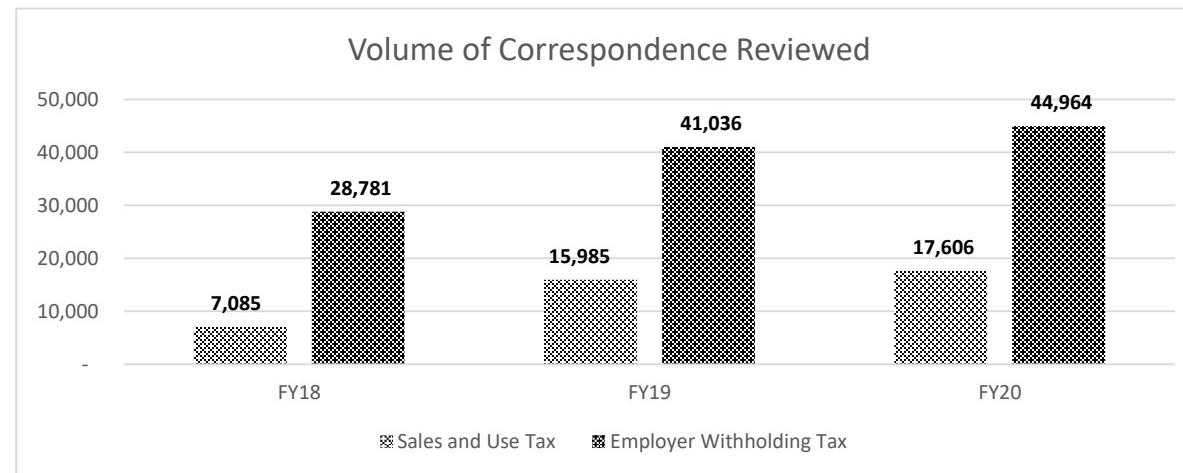
HB Section(s): 4.01

Program Name: Business Tax Bureau

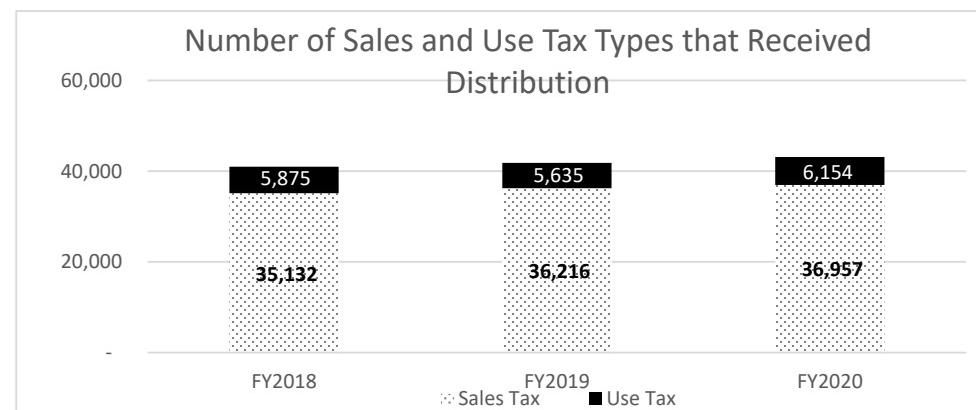
Program is found in the following core budget(s): Taxation

iii. Business Tax Correspondence - Volume of Correspondence Reviewed

The Business Tax Bureau reviews taxpayer correspondence received by many media types, such as: mailed-in correspondence, email correspondence, and MyTax Missouri Portal service requests.



iv. Local Tax - Number of Sales and Use Types



The department distributes local sales and use tax to political subdivisions. The number of sales and use tax types that the department distributes to will vary depending on newly imposed taxes, annexations, and expirations of tax.

PROGRAM DESCRIPTION

Department of Revenue

Program Name: Business Tax Bureau

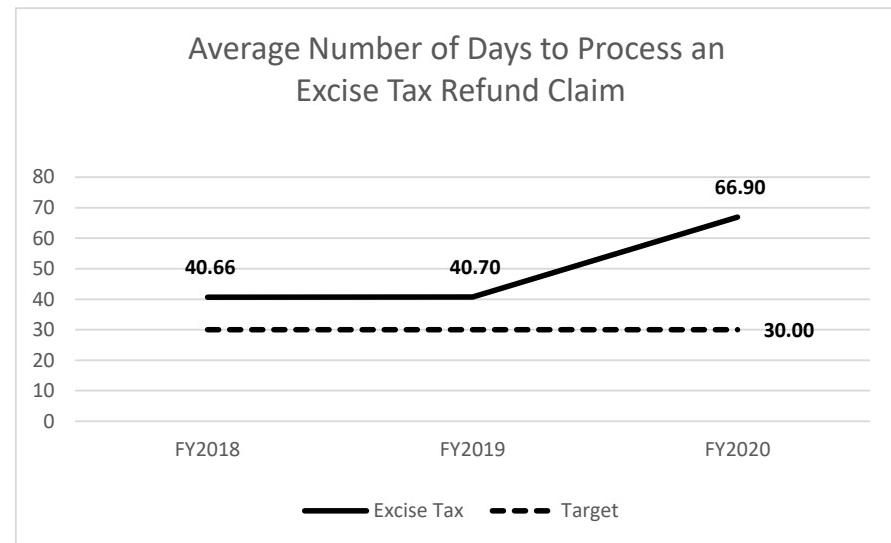
Program is found in the following core budget(s): Taxation

HB Section(s): 4.01

2d. Provide a measure(s) of the program's efficiency.

i. Excise Tax - Days to Process a Refund Claim

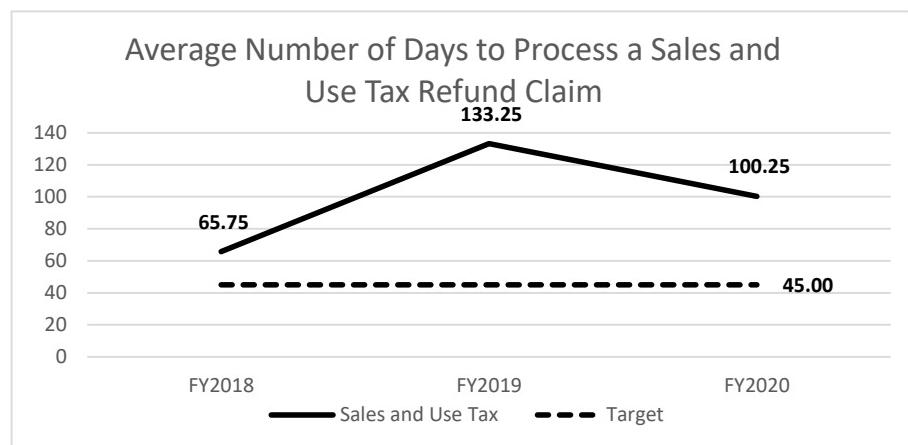
A motor fuel refund applicant must provide the original fuel tax receipts verifying Missouri fuel tax paid. Each refund request is reviewed to ensure motor fuel tax was paid to Missouri. The COVID-19 pandemic impacted the processing time in FY20. These issues are being rectified by adopting a "scan first" policy that will scan incoming paper documents to PDFs as a matter of course and also by cross educating more teammates to do these functions.



ii. Sales / Use Refunds - Days to Process a Refund Claim

Remote work impacted this turnaround time since this is still a paper intensive area. The original receipt must be submitted with a motor fuel refund claim. The receipts are typically cash register receipts and/or gas pump receipts which are not easily scanned. However, we do receive several requests from entities that submit full page invoices. These invoices are now scanned which allows employees to work them from home. We have also cross educated additional employees and created a remote work rotation to reduce the overall impact. These improvements have decreased the number of claims in the backlog and the processing time for the same period in FY2021 compared to FY2020.

In FY19, there was an increase in processing time due to implementation of the Integrated Tax System. Following the implementation, users have identified process improvements to reduce processing time. These process improvements will continue into FY21 and FY22.



FY2021 July – December: 56.41 days

FY2021 December: 14.95 days

PROGRAM DESCRIPTION

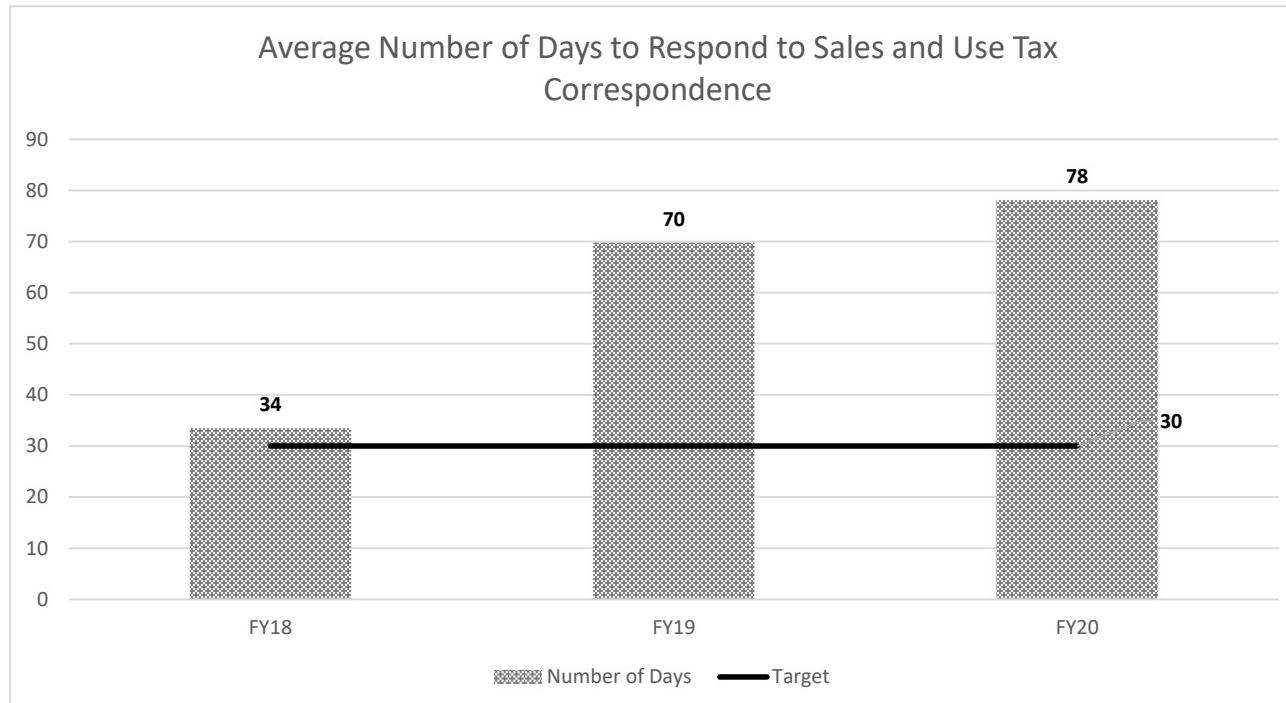
Department of Revenue

HB Section(s): 4.01

Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

iii. Business Tax Correspondence - Turnaround Time



In FY19 and FY20, we saw an increase in our number of days to respond to correspondence due to staff cross utilization with regression testing for implementation of a new tax type in the Integrated Revenue System. Staff also assisted with other tasks that contributed to our longer response times, such as: submitting and testing bugs for the Integrated Revenue System, reviewing notices, assisting with manual review of business tax returns, keying returns, and cross education within the Business Tax Bureau.

From August 2020 to October 2020, DOR cross educated and staff utilized additional team members to work the correspondence. The average number of days to respond dropped below 30 days. DOR stopped utilizing the 14 additional team members in October 2020, but have maintained a 30 day average response time frame for 4 months.

From July - December the average turnaround time was 37 days. The average for December was 21.5 days. There usually isn't a spike during the year for sales and use tax correspondence so we anticipate the average will be around that in the future.

PROGRAM DESCRIPTION

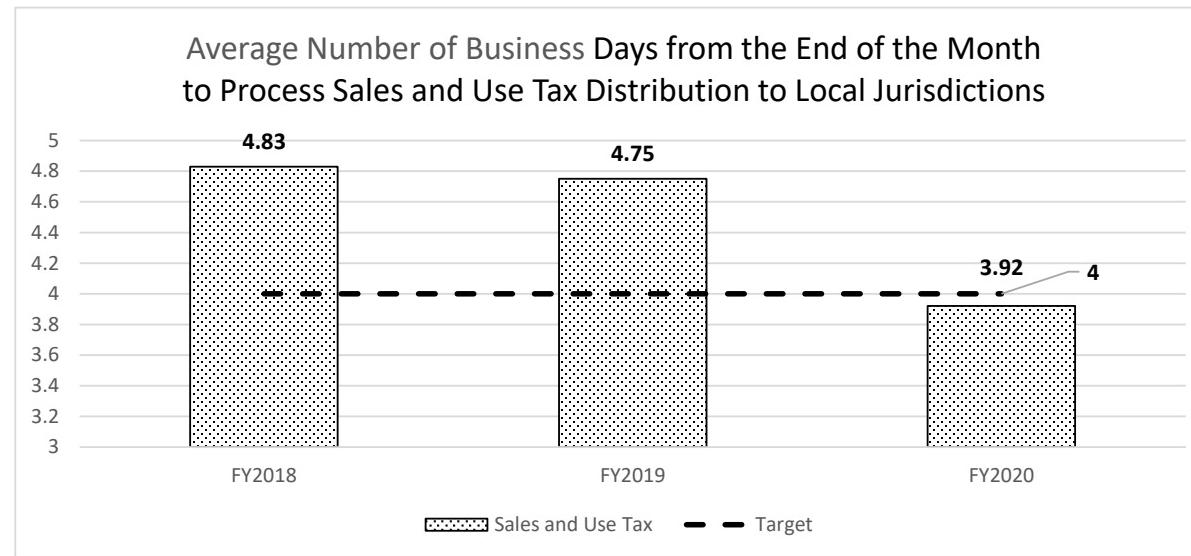
Department of Revenue

HB Section(s): 4.01

Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

iv. Local Tax - Sales and Use Distributions to Local Jurisdictions



By statute, local sales and use tax distribution must be completed by the 10th calendar day following the month the tax return was processed. The Business Tax Bureau has a target to process distribution within 4 business days after the close of the end of the month to meet the expectations of the local jurisdictions.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

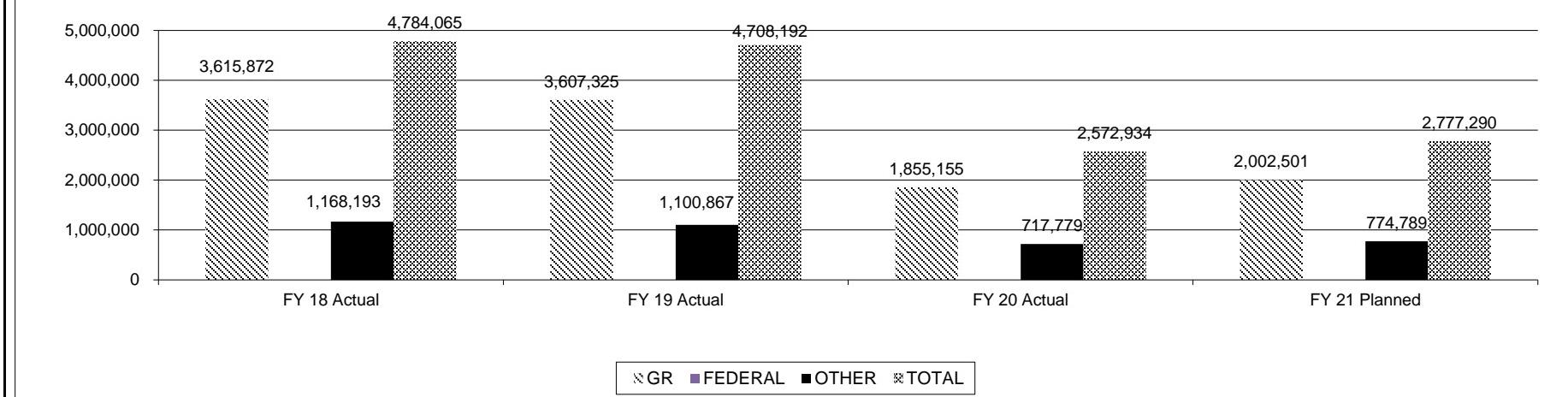
Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.

(Note: Amounts do not include fringe benefit costs.)

Program Expenditure History



Fiscal years 2018 and 2019 contain costs associated with the Processing Bureau. The Processing Bureau was created in FY20.

4. What are the sources of the "Other" funds?

Conservation Fund (0609), Health Initiatives Fund (0275), Petroleum Inspection Fund (0662), Petroleum Storage Fund (0585), Highway Collections GR/State Highways and Transportation Department Fund (0644)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12, 15 and 22 and Chapters 32, 136, 142, 143, 144, and 147 RSMo

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

PROGRAM DESCRIPTION

| | | |
|------------------------------------------------------------|----------------|------|
| Department of Revenue | HB Section(s): | 4.01 |
| Program Name: Collections and Tax Assistance | | |
| Program is found in the following core budget(s): Taxation | | |

1a. What strategic priority does this program address?

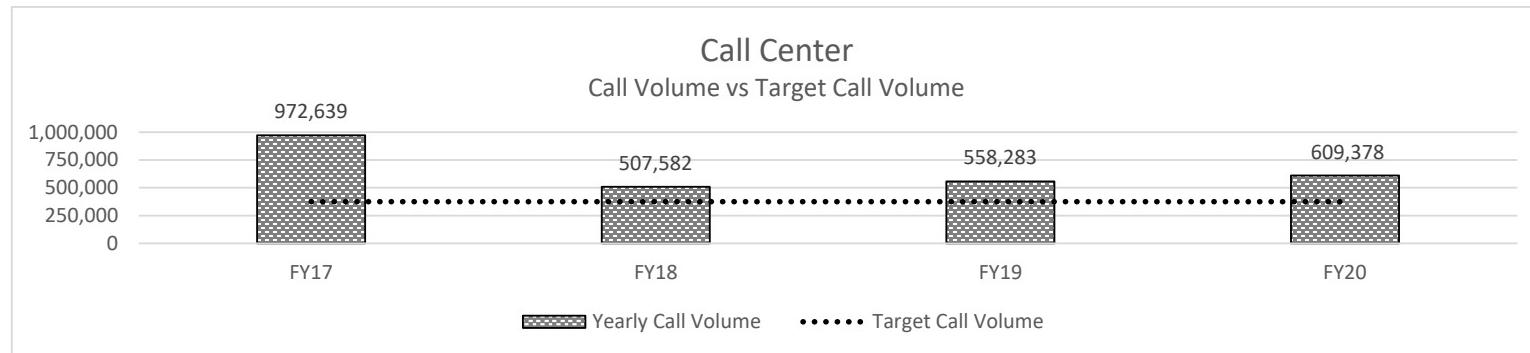
Embed Transformational Purpose; Focus on Service Culture; Partnerships; IT Roadmap

1b. What does this program do?

The **Collections and Tax Assistance Bureau** is responsible for operating a call center, collecting delinquent tax liabilities and issuing tax clearances and no tax dues to help customers obtain the best experience every time by focusing on customer oriented account resolution through collection activities that include account management, lien filing, garnishments and working with collection agencies and prosecuting attorneys to collect delinquent taxes, and remote field office customer assistance. Tax assistance offices closed on July 31, 2020 due to budget withhold.

2a. Provide an activity measure(s) for the program.

i. Call Center - Incoming Call Volume



Comment: In FY20 we experienced an influx in calls due to tax notices being placed on hold in FY19 while the Department finalized issues with system modernization.

PROGRAM DESCRIPTION

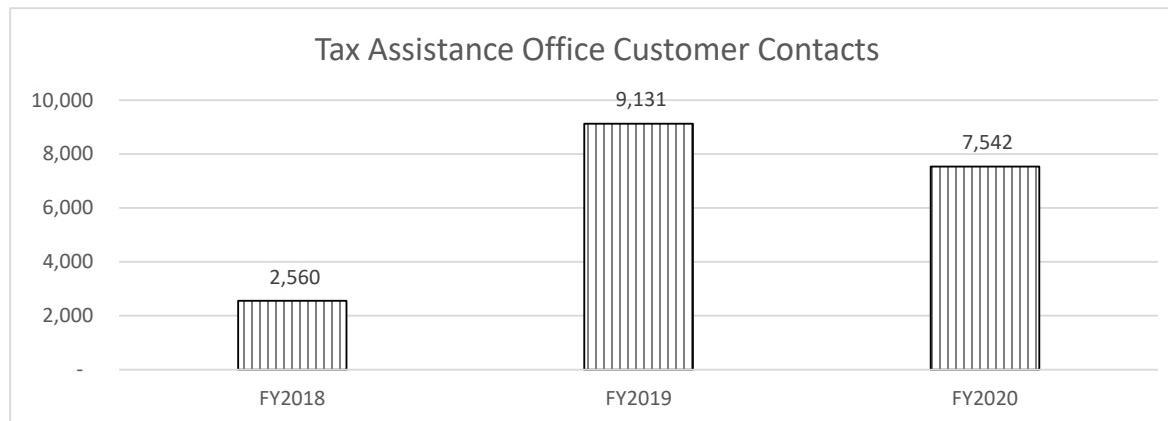
Department of Revenue

HB Section(s): 4.01

Program Name: Collections and Tax Assistance

Program is found in the following core budget(s): Taxation

ii. Tax Assistance Office - In-Person Customer Contacts



Office Locations/Opening Date

| | |
|----------------|------------------|
| Jefferson City | December 1, 2017 |
| St. Louis | March 7, 2018 |
| Joplin | March 7, 2018 |

| | |
|----------------|---------------|
| Springfield | May 7, 2018 |
| Kansas City | May 7, 2018 |
| Cape Girardeau | June 17, 2019 |

All offices closed March 24, 2020 due to COVID. Offices reopened by June 17, 2020 but closed on July 31, 2020 due to budget restrictions.

Due to budgetary restrictions, the Jefferson City office converted to a Tax Information Office with limited services; all other offices closed to walk-in customers

PROGRAM DESCRIPTION

Department of Revenue

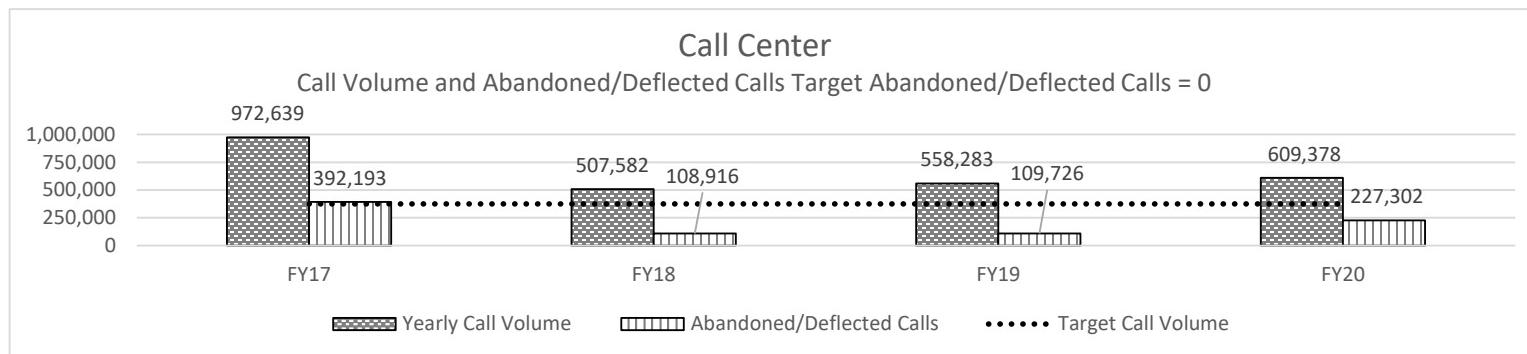
HB Section(s): 4.01

Program Name: Collections and Tax Assistance

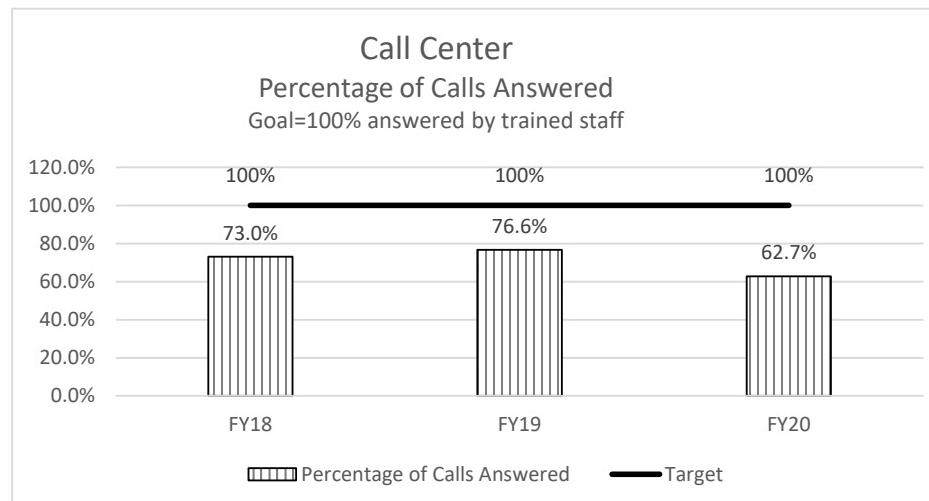
Program is found in the following core budget(s): Taxation

2b. Provide a measure(s) of the program's quality.

i. Call Center - Incoming Calls Abandoned / Answered



Comment: In FY20 we experienced an influx in calls due to tax notices being placed on hold in FY19 while the Department finalized issues with system modernization.



PROGRAM DESCRIPTION

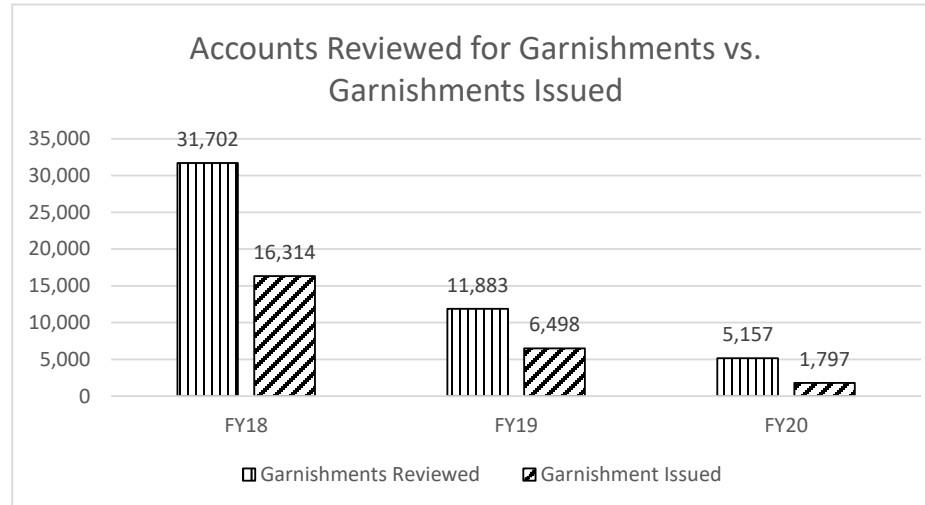
Department of Revenue

HB Section(s): 4.01

Program Name: Collections and Tax Assistance

Program is found in the following core budget(s): Taxation

ii. Garnishment - Debts Reviewed for Garnishment vs. Garnishments Issued



All debts are reviewed before garnishments can be issued. The Department review external sources to search for assets to garnish, such as wages or bank accounts. A lien must also be present on the debt before a garnishment can be issued. Liens were not issued in FY19 or FY20 due to finalizing issues with system modernization. Liens will be issued in FY21 which will increase debts available for garnishments. The Department lost 7 FTE in FY19 due to budget cuts.

PROGRAM DESCRIPTION

Department of Revenue

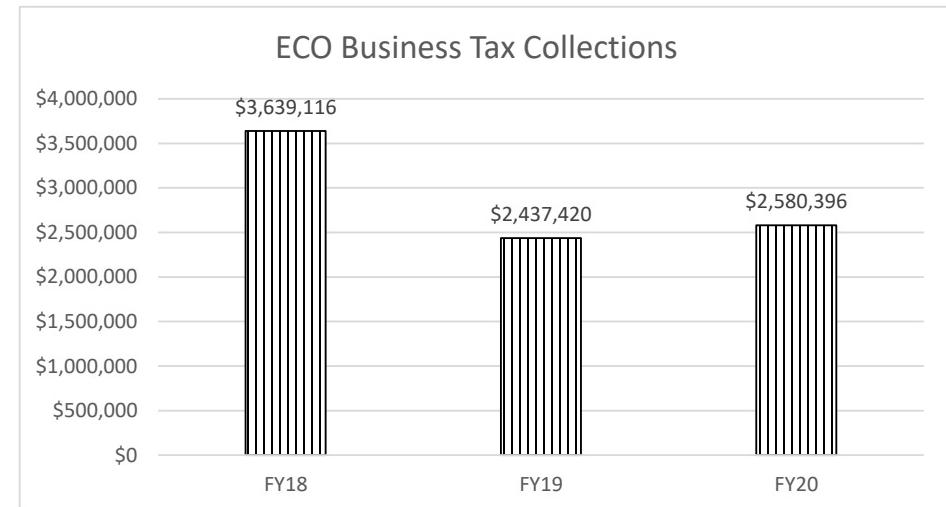
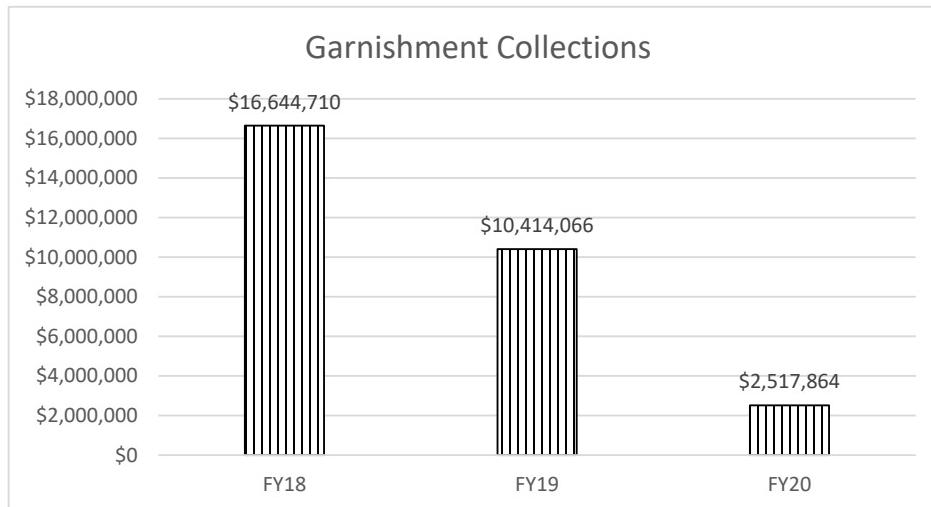
HB Section(s): 4.01

Program Name: Collections and Tax Assistance

Program is found in the following core budget(s): Taxation

2c. Provide a measure(s) of the program's impact.

i. Enforced Collections - Garnishment Collections and Collections made by our Extraordinary Collections (ECO) staff.



The Enforced Collections team files liens, revokes business licenses, issues garnishments and evaluates offers-in-compromise. The specialized Extraordinary Collections staff work with the Taxation collection attorney to file motions in court or injunctions and levy liens for businesses with debts over \$50,000 that are operating without a sales tax license.

PROGRAM DESCRIPTION

Department of Revenue

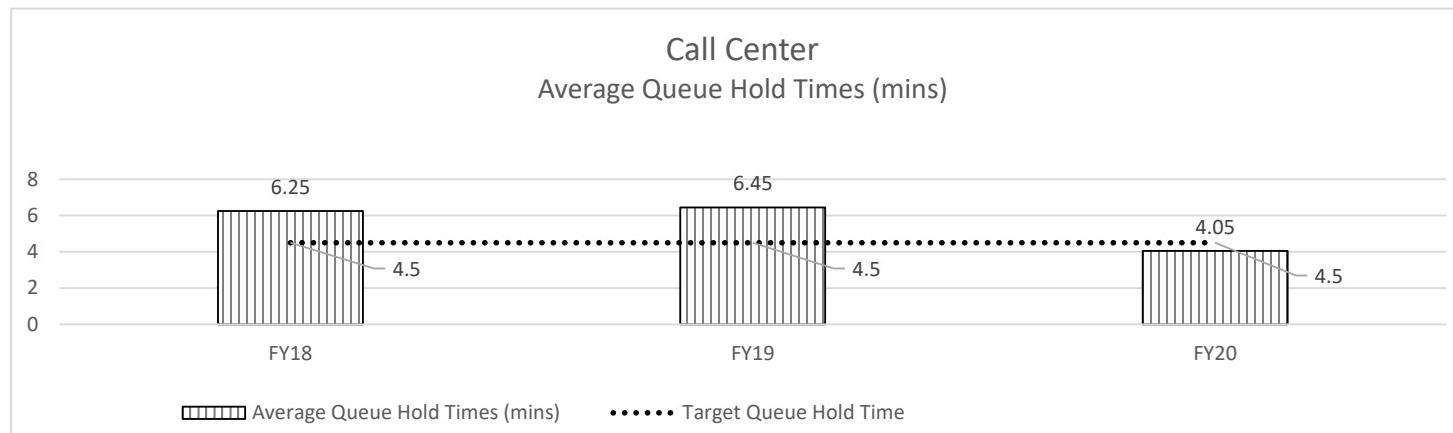
HB Section(s): 4.01

Program Name: Collections and Tax Assistance

Program is found in the following core budget(s): Taxation

2d. Provide a measure(s) of the program's efficiency.

i. Call Center - Average Queue Time

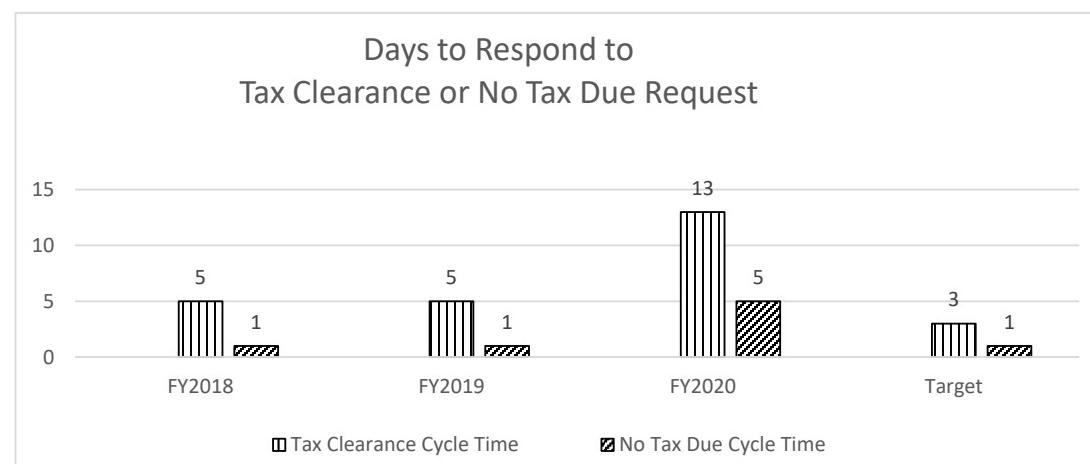


ii. Tax Clearance - Days to Respond to a Request

Tax Clearances require a more extensive review than a No Tax Due

The cycle time increase in FY20 can be attributed to a 70% turnover rate in our staff of 9 teammates. New staff members have been trained. Cycle times as of August 1, 2020 were 5 days for Tax Clearance and 1 day for No Tax Due.

As of January 27, 2021 the FY21 turnaround time for Tax Clearances is 2 days; for No Tax Dues, the cycle time is 1 day.



PROGRAM DESCRIPTION

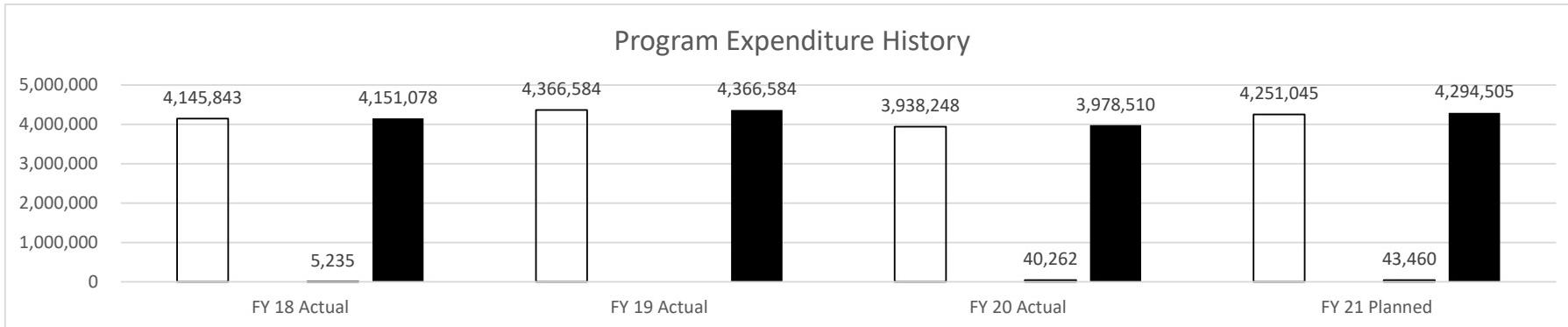
Department of Revenue

HB Section(s): 4.01

Program Name: Collections and Tax Assistance

Program is found in the following core budget(s): Taxation

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

N/A

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12, 15 and 22 and Chapters 32, 136, 142, 143, 144, and 147 RSMo

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

1a. What strategic priority does this program address?

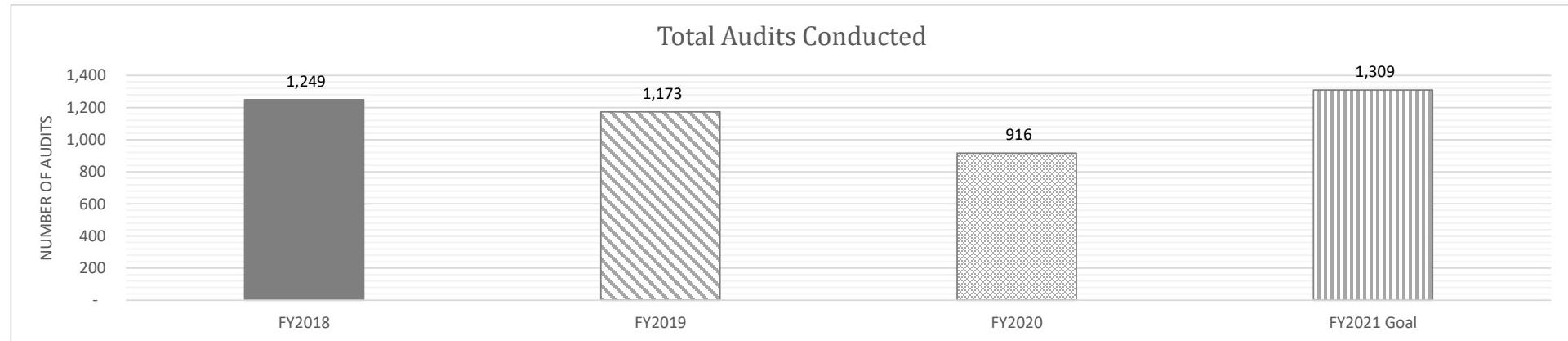
Embed Transformational Purpose; Focus on Service Culture; Partnerships; IT Roadmap

1b. What does this program do?

The **Field Compliance Bureau** assists and educates Missouri businesses in meeting their obligations by conducting audits of sales, consumer use, vendor use, employer withholding, corporate income, and tire and battery fee tax receipts and large sales and use tax refund claims submitted by Missouri sellers and purchasers. The Nexus section assists and educates Missouri customers by searching out delinquent customers and helping them become compliant. The Electronic Services section helps the Taxation Division by completing reports, data requests, system access requests, and providing system administration along with development support for several DOR systems and interfaces.

2a. Provide an activity measure(s) for the program.

i. Audits - Volume of Audits Conducted



PROGRAM DESCRIPTION

Department of Revenue

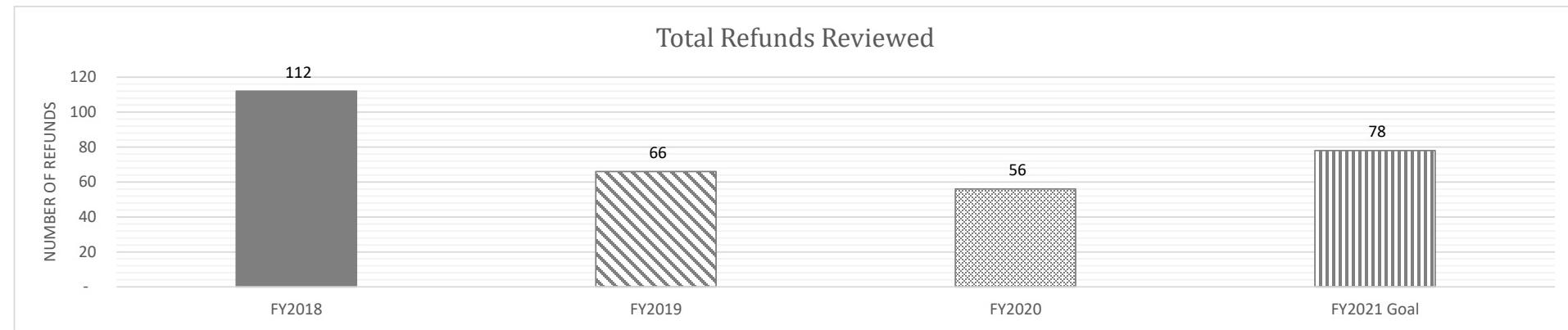
HB Section(s): 4.01

Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

2a. Provide an activity measure(s) for the program (cont.).

ii. Refunds - Volume of Refunds Reviewed



We review refund claims for audited periods and claims that exceed \$250,000. The number of refunds reviewed is driven by the number of refund claims we receive.

PROGRAM DESCRIPTION

Department of Revenue

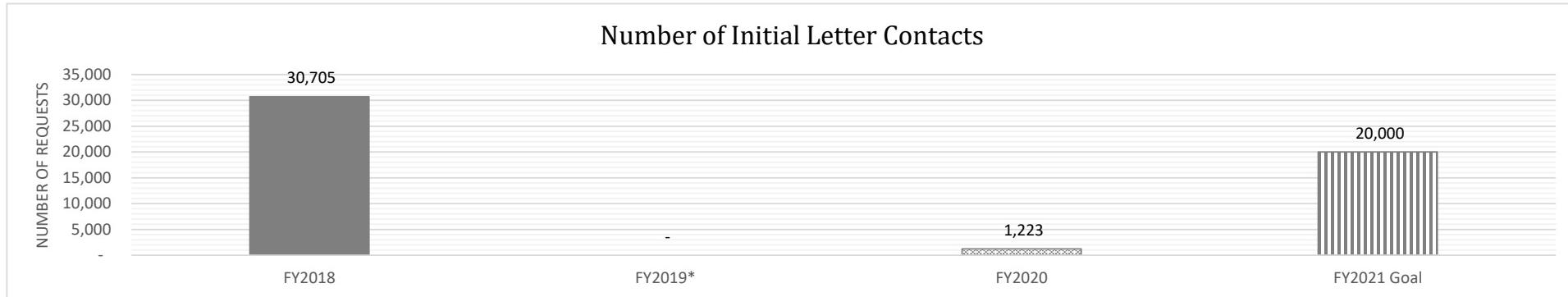
HB Section(s): 4.01

Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

iii. Nexus - Number of 1st Letters Mailed

Beginning in FY20, the Field Compliance Bureau includes the Nexus Unit. Nexus contacts businesses with Missouri activity who are not filing applicable taxes to help bring them into compliance. The section also oversees our Voluntary Disclosure Program, which allows businesses with Missouri activity to report taxes due voluntarily. One of the ways Nexus measures activity is based on the number of initial letters mailed in each program. An initial letter is our first outreach to customers who many not have paid all of their taxes owed.



*Nexus programs were not run in FY19 due to our modernization of the Enterprise Data Warehouse (EDW), which houses the data used to operate Nexus programs. After the updates, each Nexus program has to be rewritten to pull information from the correct areas. As of 1/26/2021, 11,250 letters have been mailed for Nexus programs in FY21

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Field Compliance Bureau

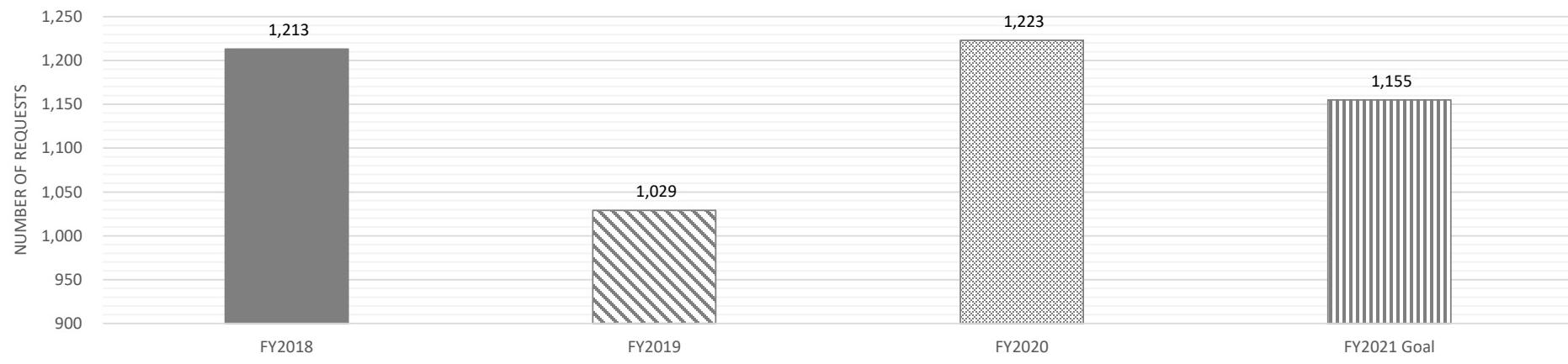
Program is found in the following core budget(s): Taxation

2a. Provide an activity measure(s) for the program (cont.).

iv. Tax Electronic Services - Volume of Requests Worked

Beginning in FY20, the Field Compliance Bureau includes the Taxation Electronic Services Team. This group works data requests from the rest of the Department. These data requests are very specific to Taxation and can include: identifying the number of tax returns that meet a specific set of criteria, identifying the number of taxpayers in a certain deduction, identifying the number of returns affected by a specific issue, as well as requests for new reports or scheduled reports from Revenue Premier. This group also works security tickets for accessing specific reports or functions in Revenue Premier. The goal is set based on the average worked the previous years, as the requests are often expanding and changing based on the needs of the Division.

Total Tax Electronic Services Requests Worked



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

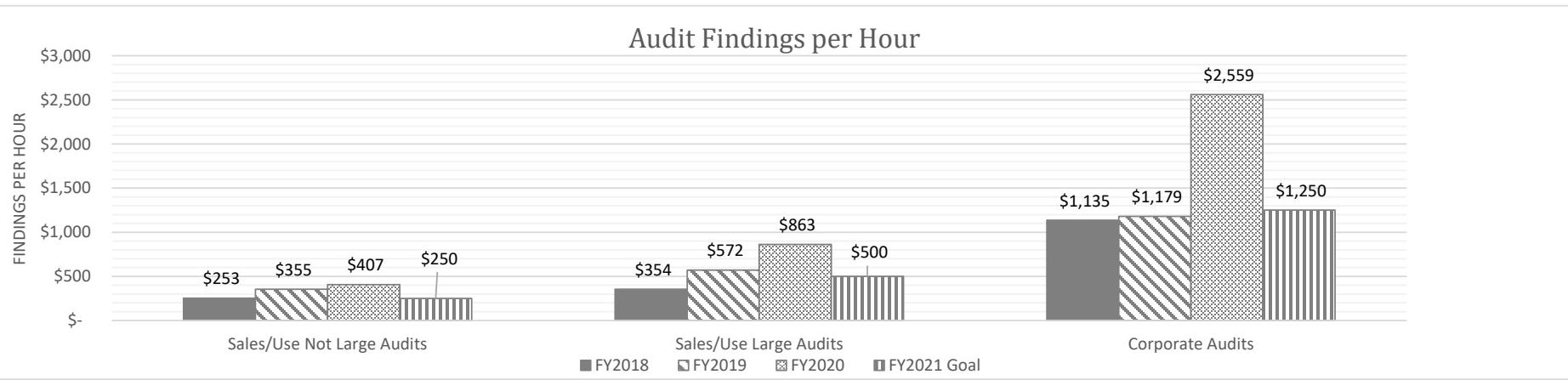
Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

2b. Provide a measure(s) of the program's quality.

i. Audits - Findings per Hour

The Field Compliance Bureau strives to educate taxpayers on their business tax obligations and bring businesses into compliance. Our Audit Findings per Hour provide a measure of program quality by ensuring we are selecting the right businesses for audit. In FY20 we turned in 6 corporate audits with findings over \$1 million (compared to 4 in FY18 and 3 in FY19). One of the 6 had findings of more than \$5.5 million and another had findings of over \$10.3 million. The hours spent on these two very large audits were no more than spent on audits in previous years with less findings, which resulted in higher than usual findings per hour.



PROGRAM DESCRIPTION

Department of Revenue

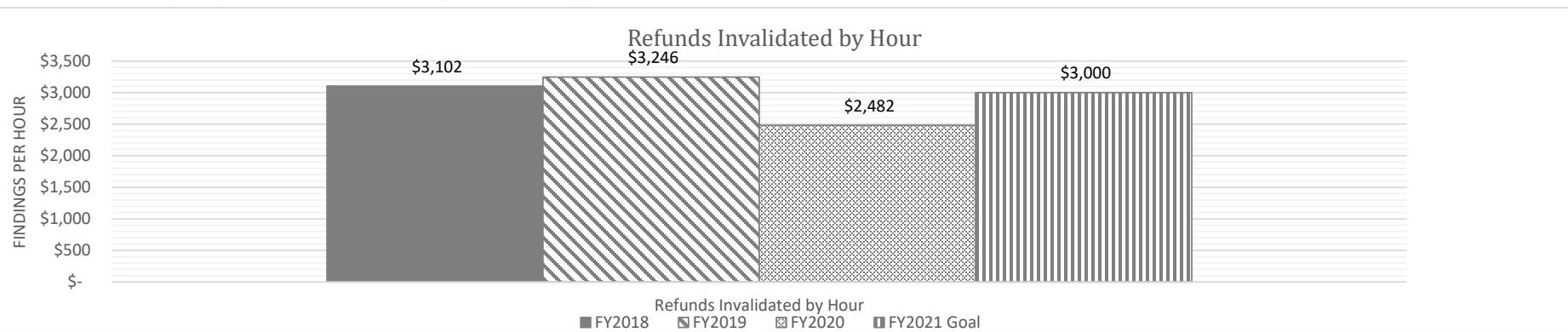
HB Section(s): 4.01

Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

ii. Refunds - Refunds Invalidated by Hour

The Field Compliance Bureau validates certain refund claims including businesses recently audited as well as refund claims > \$250,000. The Refunds Invalidated by Hour provides a return on investment quality measure for our time spent conducting these reviews.



iii. Nexus - Ratio of Leads Resulting in Collections

Beginning in FY 2021, Nexus will begin tracking the number of leads that resulted in collections. This will allow the Field Compliance Bureau the ability to measure the quality of Nexus lead programs.

iv. Tax Electronic Services - Types and Areas of Data Requests Received

Beginning in FY 2021, TES will begin tracking the area and types of requests received. This will allow the Field Compliance Bureau the ability to measure the quality of data requests.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

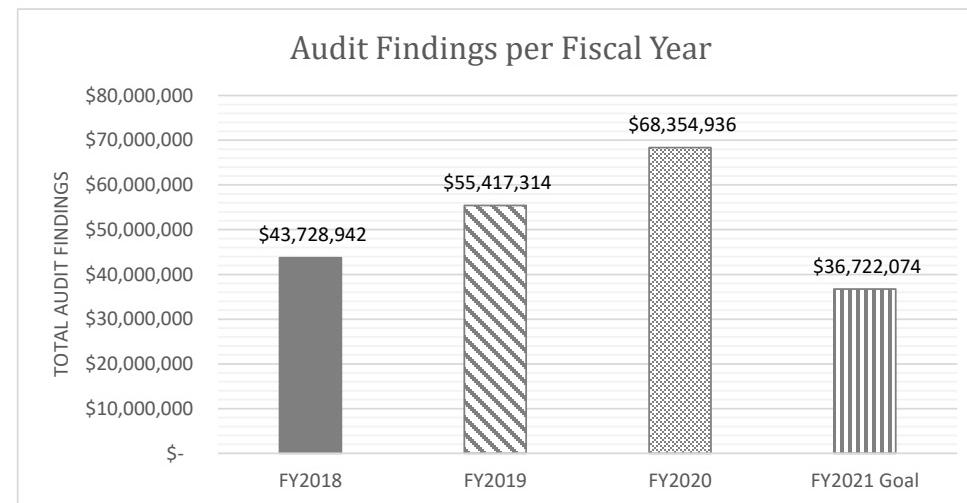
2c. Provide a measure(s) of the program's impact.

i. Audits - Findings per Year

The Field Compliance Bureau identifies unreported tax revenues that would have otherwise gone undetected. The Field Compliance Bureau also audits certain refund claims to identify erroneous refunds that may have been otherwise approved and paid. These activities generate revenue for the state.

FY20 findings are higher due to a number of unexpected extraordinary large audit results.

Audit services were briefly suspended for the last 3 months of FY20 due to the COVID-19 pandemic. This directly impacts FY21 audit findings. Many customers of audit services continue to be impacted by the pandemic during FY21.



PROGRAM DESCRIPTION

Department of Revenue

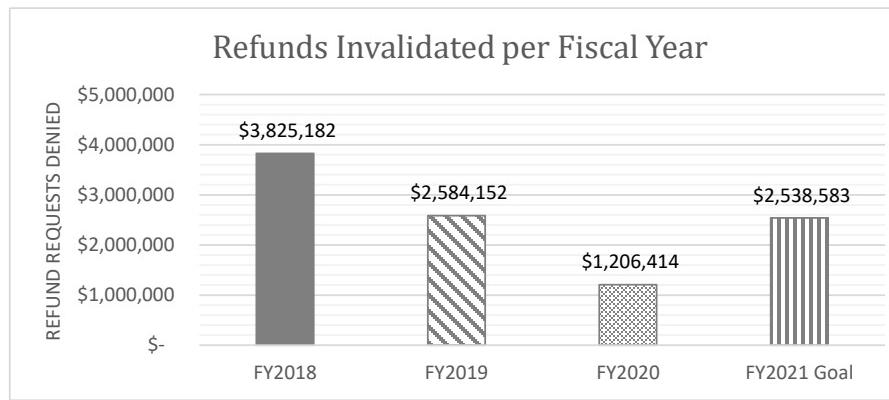
HB Section(s): 4.01

Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

ii. Refunds - Dollars of Refunds Invalidated per Year

FCB does not control the number or dollar amount of refunds that are received--this is dependent upon the claims received from customers. The downward trend in refund reviews is attributed to fewer claims being routed to audit for review.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

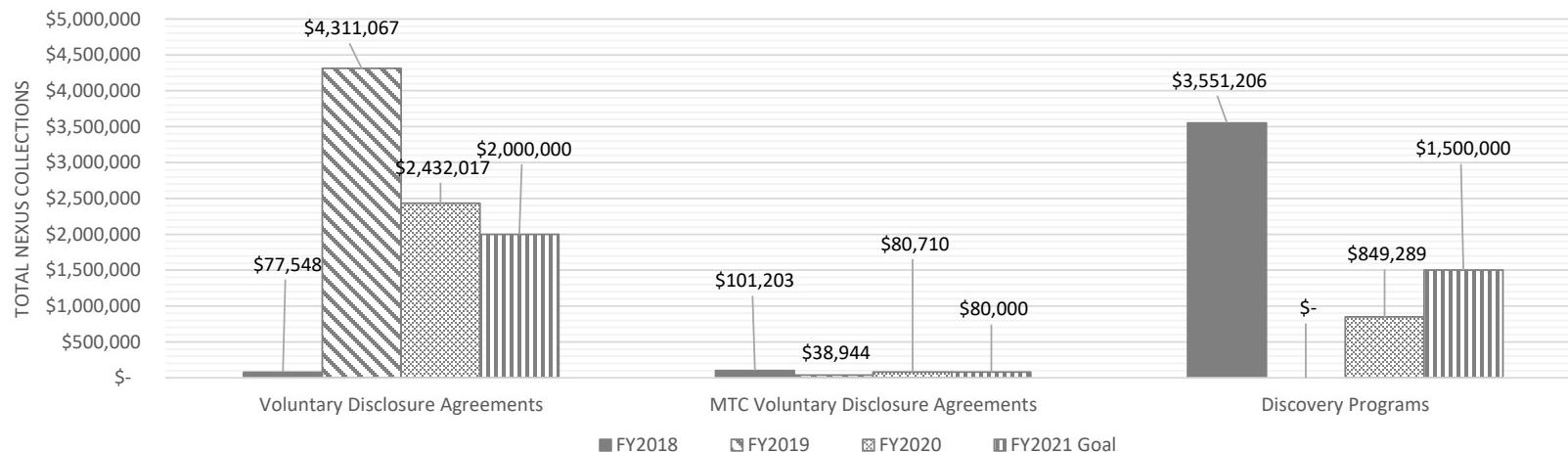
Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

iii. Nexus - Collections per Year

The Nexus Unit is responsible for Administering Voluntary Disclosure Agreements (VDA) and various Nexus programs.

Nexus Collections per Fiscal Year - Voluntary Disclosure Agreements and Nexus Programs



*Nexus programs were not run in FY19 due to modernization of our interface with the Enterprise Data Warehouse (EDW). Revenue that would have been collected during that time will be deferred until these programs are rewritten. Once all programs are rewritten the plan is to request tax years back 5 years. We plan to do 2 years at a time for each discovery program refresh.

* MTC Voluntary Disclosure Agreements are low due to reporting errors in SSRS & missing data for multiple programs. Corrections were made to provide more accurate reporting in future fiscal years.

PROGRAM DESCRIPTION

Department of Revenue

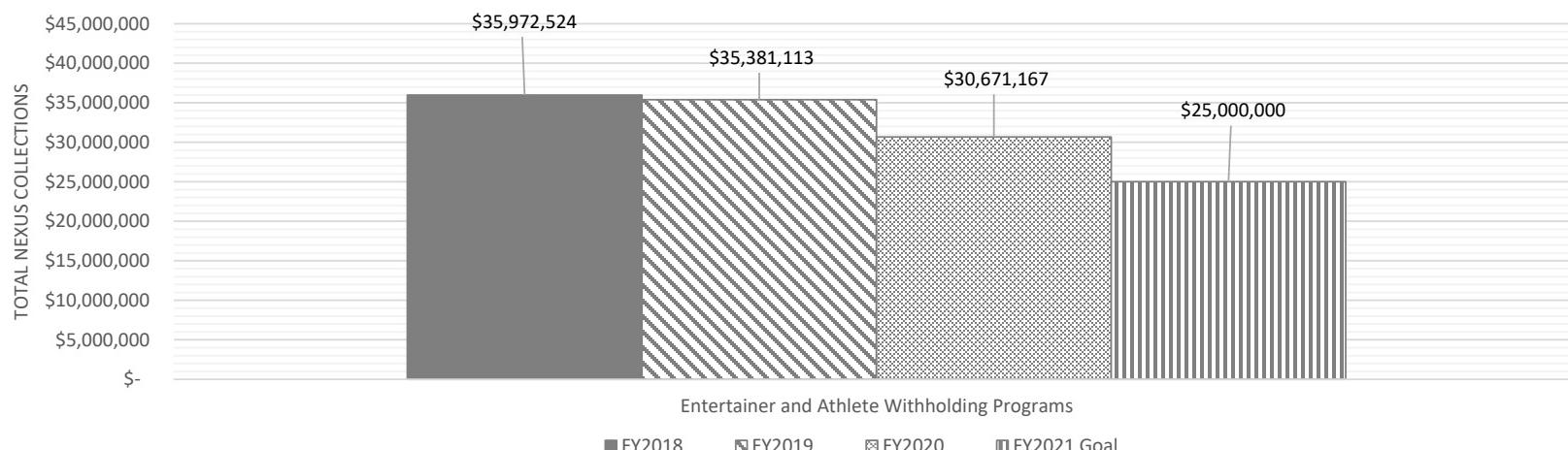
HB Section(s): 4.01

Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

The Nexus Unit is also responsible for Administering the entertainer and athlete withholding program.

Nexus Collections per Fiscal Year - Entertainer and Athlete Withholding Program



iv. Tax Electronic Services - Impact of Requests

TES assists all areas of Taxation by fulfilling data, report and system access requests. This data requests and reports are used by the various areas of Taxation to improve their processes, see impact of system issues, or use for planning purposes.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

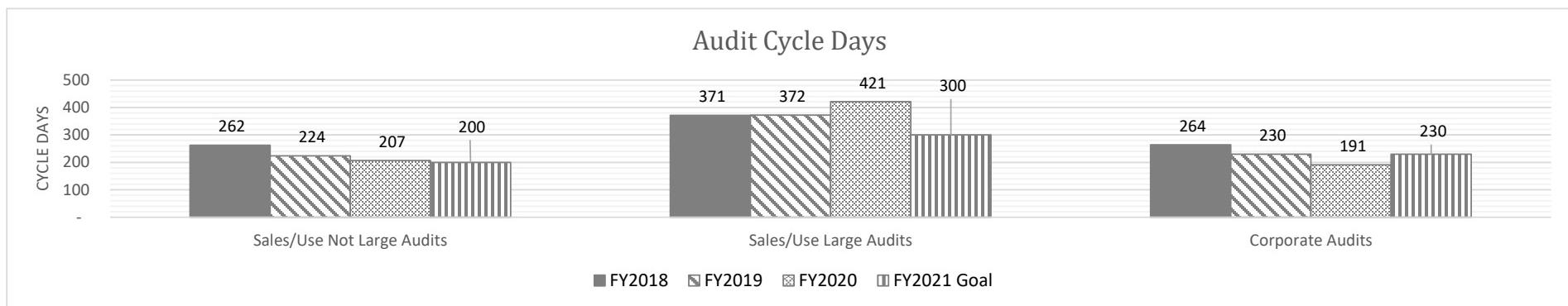
Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

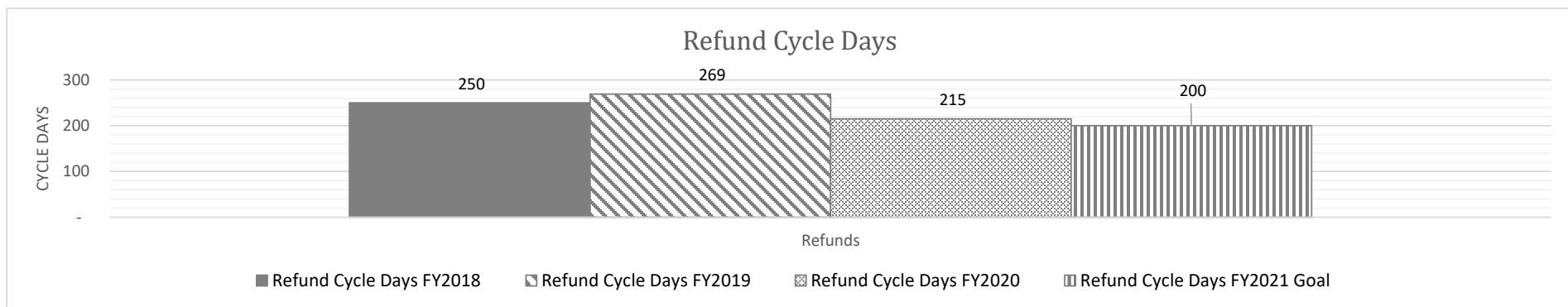
2d. Provide a measure(s) of the program's efficiency.

i. Audits - Cycle Days from Open to Close

Measuring our efficiency with our Audit Cycle Days ensures Citizen Focus, as we are working to reduce the number of days the audit impacts their business operations.



ii. Refunds - Cycle Days from Open to Close



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

iii. Nexus - Production Goals

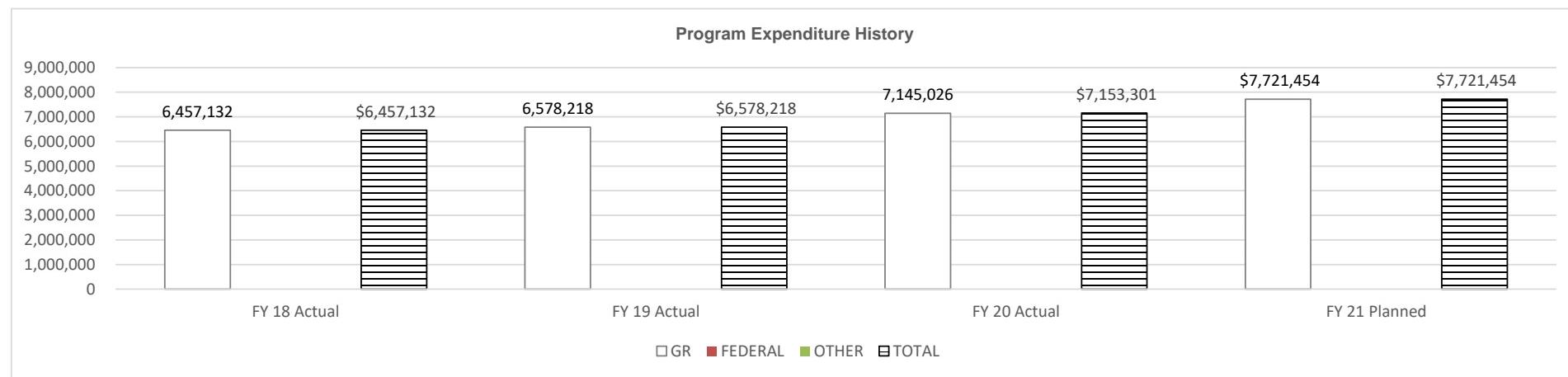
For FY 2021, Nexus will begin tracking performance related to efficiency in several areas, noted below:

| Metric | Efficiency Standard |
|-----------------------------------------|----------------------------|
| Logging in Mail | 20 per Hour |
| Return Mail | 10 per Hour |
| Correspondence / E-Mails | 8 per Hour |
| Sales / Vendor's / Consumer's Tax Calcs | 55 per Day / 7.33 per Hour |
| Aircraft Assessments | 30 per Day / 4 per Hour |
| 1099k Tax Calcs | 30 per Day / 4 per Hour |
| Withholding Tax Calcs | 50 per Day / 6.67 per Hour |
| Corporate Tax Calcs | 30 per Day / 4 per Hour |

iv. Tax Electronic Services - Request Cycle Time

For FY 2021, TES will begin tracking turnaround time for all requests, tickets, and bugs.

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

4. What are the sources of the "Other" funds?

Not Applicable

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12, 15 and 22 and Chapters 32, 136, 142, 143, 144, and 147 RSMo.

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

| PROGRAM DESCRIPTION | | | | | | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------|------|-----------|------|-----------|------|-----------|
| Department of Revenue | HB Section(s): <u>4.01</u> | | | | | | | |
| Program Name - Income Tax Bureau | | | | | | | | |
| Program is found in the following core budget(s): <u>Taxation</u> | | | | | | | | |
| 1a. What strategic priority does this program address? | | | | | | | | |
| Embed Transformational Purpose; Focus on Service Culture; Partnerships; IT Roadmap | | | | | | | | |
| 1b. What does this program do? | | | | | | | | |
| The Income Tax Bureau administers income tax laws to prevent fraud and inaccurate refunds by issuing refunds and manually reviewing returns for individual income tax, corporate income tax, fiduciary tax, partnership tax and property tax credit claims, issuing notices of adjustment and billings, responding to customer's correspondence, conducting debt offset programs and reviewing returns for fraud. | | | | | | | | |
| 2a. Provide an activity measure(s) for the program. | | | | | | | | |
| i. Refunds - Volume Issued | | | | | | | | |
| The Income Tax Bureau is responsible for issuing refunds and claims to customers. The decrease in individual income tax refunds issued for FY20 is attributed to the extension of the individual income tax due date from April 15, 2020 to July 15, 2020. | | | | | | | | |
| <p>Total Number of Individual Income Tax Refunds Issued</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Number of Refunds</th> </tr> </thead> <tbody> <tr> <td>FY18</td> <td>1,853,490</td> </tr> <tr> <td>FY19</td> <td>1,744,819</td> </tr> <tr> <td>FY20</td> <td>1,684,682</td> </tr> </tbody> </table> | Year | Number of Refunds | FY18 | 1,853,490 | FY19 | 1,744,819 | FY20 | 1,684,682 |
| Year | Number of Refunds | | | | | | | |
| FY18 | 1,853,490 | | | | | | | |
| FY19 | 1,744,819 | | | | | | | |
| FY20 | 1,684,682 | | | | | | | |
| <p>Total Number of Property Tax Credit Claims Issued</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Number of Claims</th> </tr> </thead> <tbody> <tr> <td>FY18</td> <td>178,376</td> </tr> <tr> <td>FY19</td> <td>146,638</td> </tr> <tr> <td>FY20</td> <td>155,371</td> </tr> </tbody> </table> | Year | Number of Claims | FY18 | 178,376 | FY19 | 146,638 | FY20 | 155,371 |
| Year | Number of Claims | | | | | | | |
| FY18 | 178,376 | | | | | | | |
| FY19 | 146,638 | | | | | | | |
| FY20 | 155,371 | | | | | | | |

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

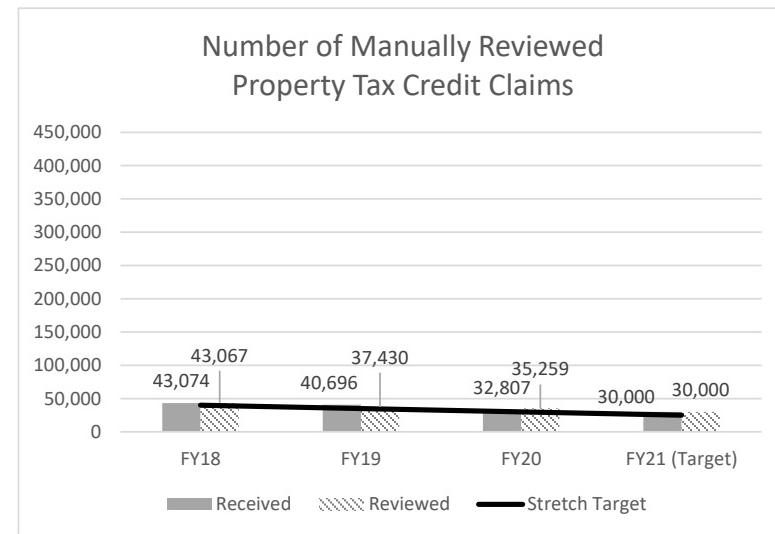
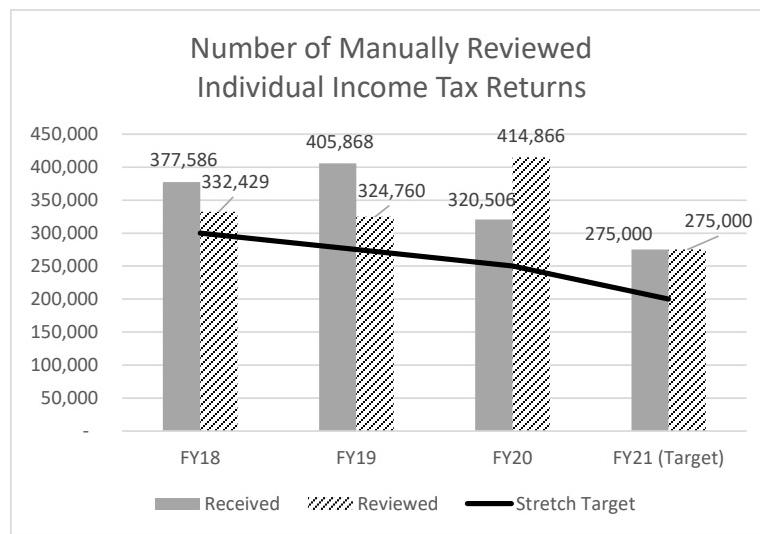
Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

2a. Provide an activity measure(s) for the program (cont).

ii. Returns Manually Reviewed - Volume

The Division conducts a manual review of certain returns to ensure returns are calculated correctly and that customers provide proper support for their claims. In FY20, the Income Tax Bureau evaluated the effectiveness of our system edits and made changes that resulted in fewer returns being subject to manual review—the amount of manually reviewed returns received dropped from 405k in FY19 to 320k in FY20. The extension of the individual income tax due date from April 15, 2020 to July 15, 2020 also impacted this drop. The number of individual income tax returns reviewed in FY20 is higher than the amount reviewed due to the carryover of returns from FY19 and the bureau's revised cross education and staffing plans which increased staffing levels for critical functions with backlogs.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name - Income Tax Bureau

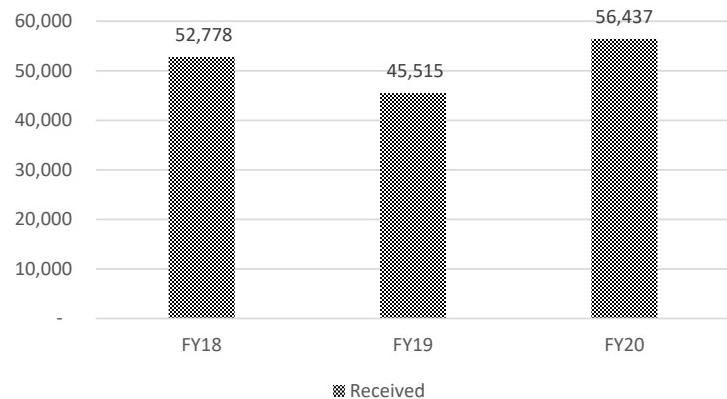
Program is found in the following core budget(s): Taxation

- 2a. Provide an activity measure(s) for the program (cont).**

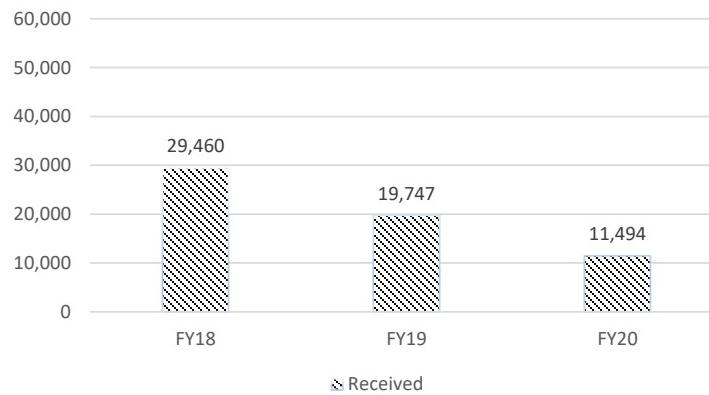
iii. Correspondence Received for Individual Income and Property Tax Credit Claims - Volume

The Income Tax Bureau sends outbound correspondence to customers whose accounts have been adjusted or whose accounts show a balance due owed to the Department. In FY20, the Division sent out 699,853 pieces of correspondence for individual income tax and property tax credits. The Income Tax Bureau also receives inbound correspondence and responds to inquiries regarding customers' individual income tax and property tax credit accounts. The FY20 increase in received correspondence is due to a carryover from FY19. The cross education and staffing plan created by the bureau has attributed to the success in decreasing the volume of correspondence at the end of FY20.

Volume of Correspondence Received for Individual Income Tax Returns



Volume of Correspondence Received for Property Tax Credit Claims



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name - Income Tax Bureau

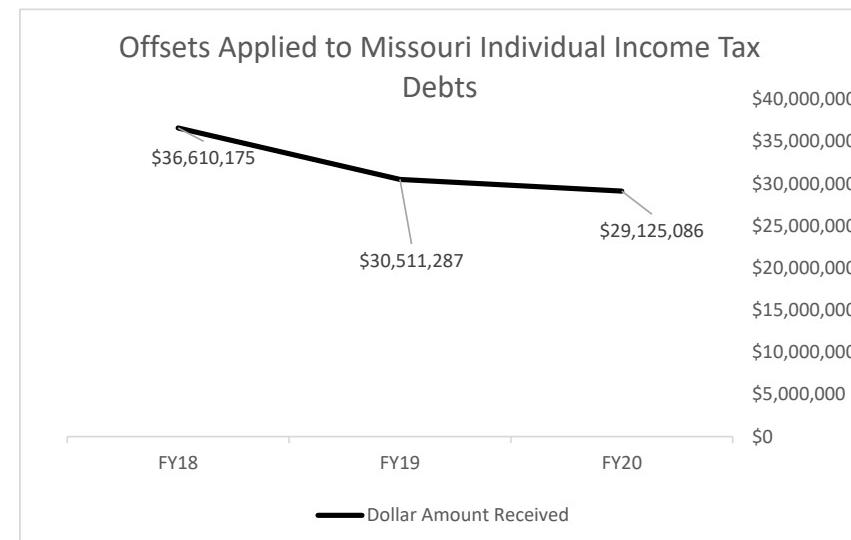
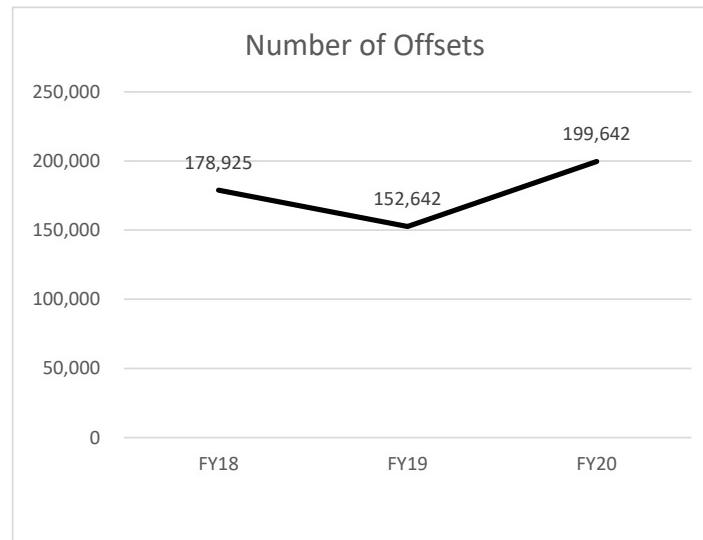
Program is found in the following core budget(s): Taxation

2a. Provide an activity measure(s) for the program (cont).

iv. Income Tax Offsets - Volume

The Department has a reciprocal offset agreement with many other state agencies, colleges and housing authorities that allows us to offset individual income tax refunds if a customer has an existing debt with a partner agency, college or housing authority.

The Department has a reciprocal offset agreement with the Internal Revenue Service and Kansas Department of Revenue to receive offset money to apply to Missouri individual income tax debts. The dollar amount below also include any offsets that were a result of an internal offset.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

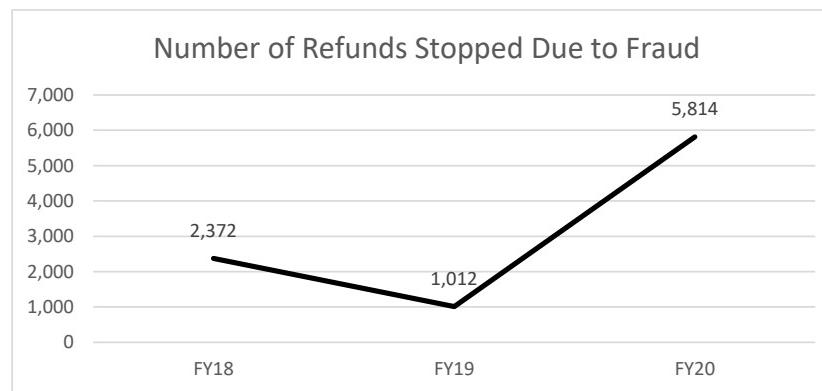
Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

- 2a. Provide an activity measure(s) for the program (cont).

v. Refunds Stopped Due to Fraud - Volume

The Income Tax Bureau works with an external vendor to continually update a fraud analytics algorithm that identifies fraudulent returns. The algorithm is updated based on information found from our fraud team and other states sharing fraud patterns. A score is assigned to electronically filed returns. If the score exceeds the thresholds set, the return automatically will go to manual review. In FY20, the Department saw a spike in fraud patterns and continued to update the algorithm through our vendor.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name - Income Tax Bureau

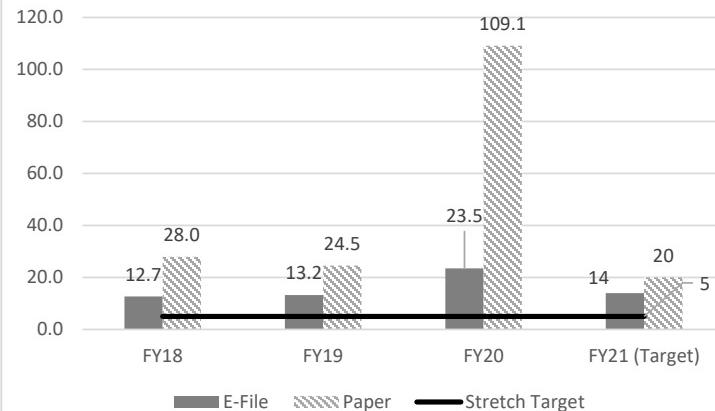
Program is found in the following core budget(s): Taxation

2b. Provide a measure(s) of the program's quality.

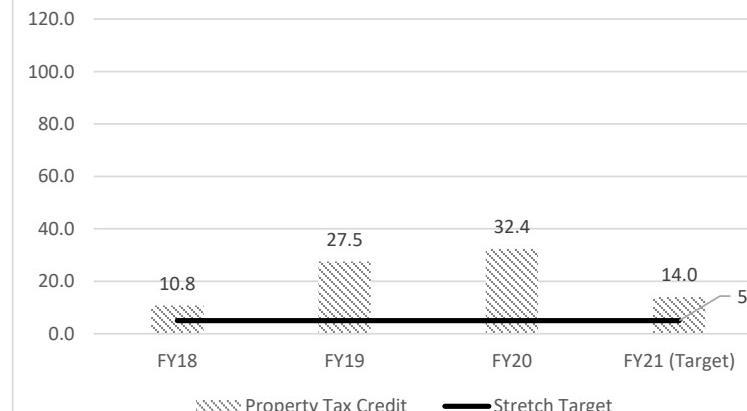
i. Refunds - Average Number of Days to Issue

The graphs below show the average number of days to issue a refund. Individual income tax has been segmented out by efiling and paper returns. Overall, 88% of customers file their individual income tax returns and property tax credit claims electronically; only 12% file by paper. This impacts the overall average which is approximately 34 days. The increase in days to issue a paper refunds in FY20 was due to certain functionality not being operational until FY20. As these issues were resolved, refunds were issued. In FY20, most refunds were held from late March to early May, due to cash flow uncertainty related to COVID-19. This increased the average days to issue for all refunds in this time.

Average Number of Days to Issue an Individual Income Tax Refund



Average Number of Days to Issue Property Tax Credit Claim



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

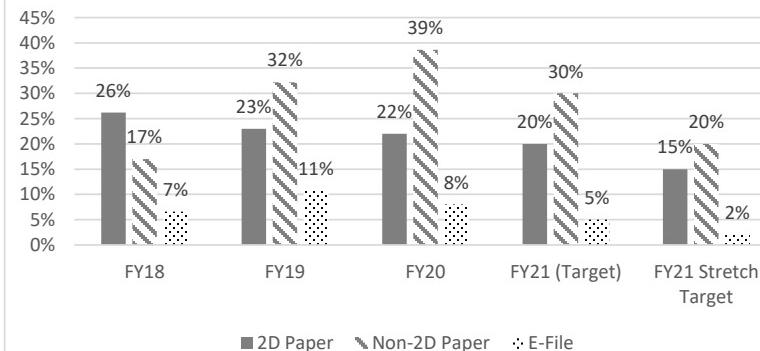
Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

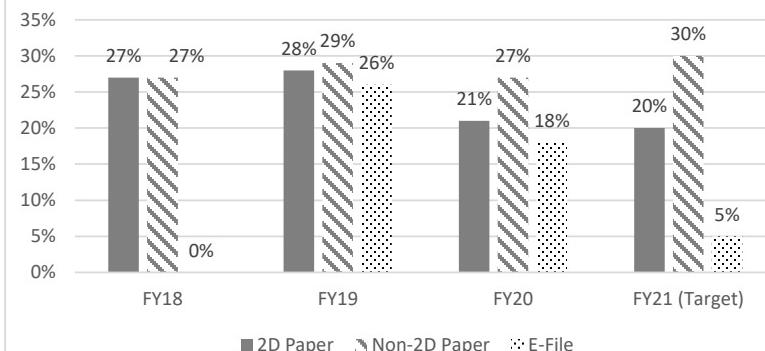
ii. Rate of Returns Going to Manual Review

Individual income tax returns are segmented below by filing type. 2D paper returns are scanned in the system by reading a barcode on the paper return. Non-2D paper returns have no barcode and must be keyed into the system. Non-2D barcode paper returns have a much higher manual review rate than 2D or electronic returns, as data entry errors also cause manual review. Overall, the Department receives 88 percent of individual income tax returns electronically. The number of paper returns received continues to decrease annually as a proportion of total returns received.

Rate of Individual Income Tax Returns Going to Manual Review



Rate of Property Tax Credit Claims Going to Manual Review



iii. Correspondence Received for Individual Income and Property Tax Credit Claims

The department does not currently track data for the quality of our correspondence processing. However, we will be implementing a survey feature in our email responses to taxpayers to rate their satisfaction of service with the department.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

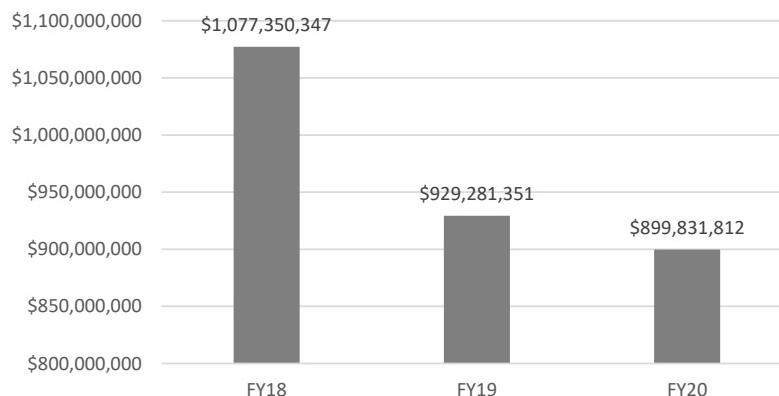
2c. Provide a measure(s) of the program's impact.

i. Refunds and Claims Issued - Total Dollar Amount

Below is the dollar amount in refunds and claims issued by fiscal year, which correlates to 2a above. The decrease in refunds issued for FY20 is attributed to the extension of the due date from April 15, 2020 to July 15, 2020. The decrease from FY18 to FY19 reflects changes to the withholding

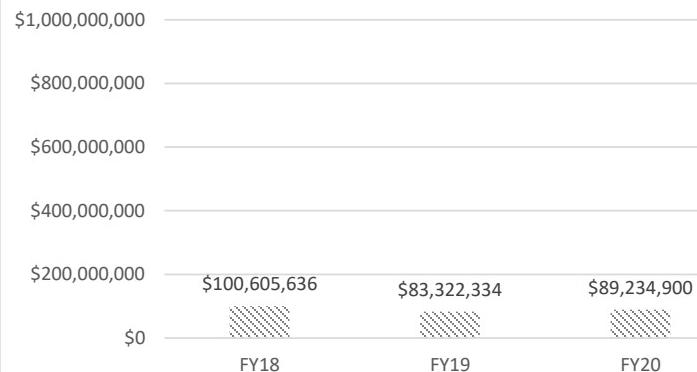
Individual Income Tax Refunds

Dollar Amount



Property Tax Credits

Dollar Amounts



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name - Income Tax Bureau

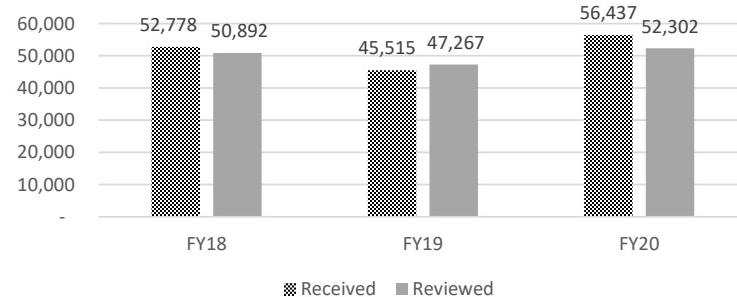
Program is found in the following core budget(s): Taxation

2c. Provide a measure(s) of the program's impact.

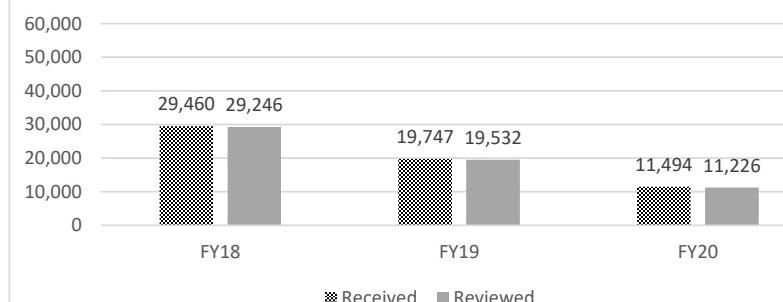
ii. Volume of Correspondence Reviewed for Individual Income and Property Tax Credit Claims

The Income Tax Bureau receives and responds to inquiries regarding customer's individual income tax and property tax credit accounts.

Volume of Correspondence Received and Reviewed - Individual Income Tax

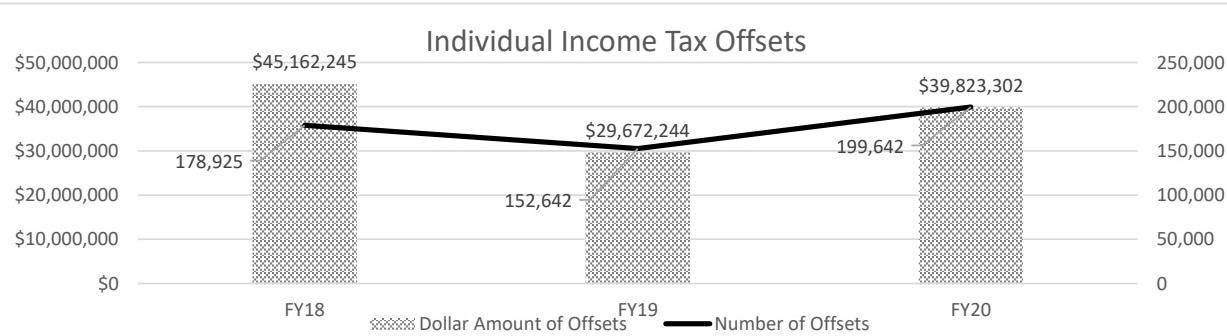


Volume of Correspondence Received and Reviewed - Property Tax Credits



iii. Income Tax Offsets - Dollar Impact

The Department has a reciprocal offset agreement with many other state agencies, colleges, and housing authorities that allows us to offset individual income tax refunds if a customer has an existing debt with that partner agency, college or housing authority.



PROGRAM DESCRIPTION

Department of Revenue

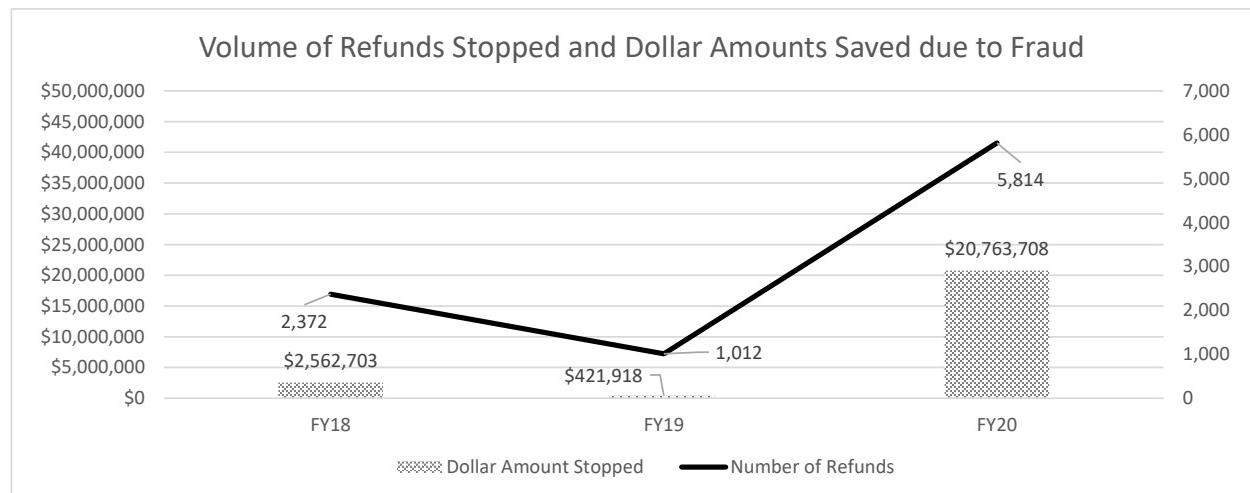
HB Section(s): 4.01

Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

iv. Refunds Stopped Due to Fraud - Volume and Dollar Amount

The Income Tax Bureau tracks the volume and dollar amount of refunds stopped due to fraudulent returns that were filed with the Department. These refunds were identified as noted in 2.a.V.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

2d. Provide a measure(s) of the program's efficiency.

i. Issuing Individual Income Tax Refunds and Property Tax Credit Claims

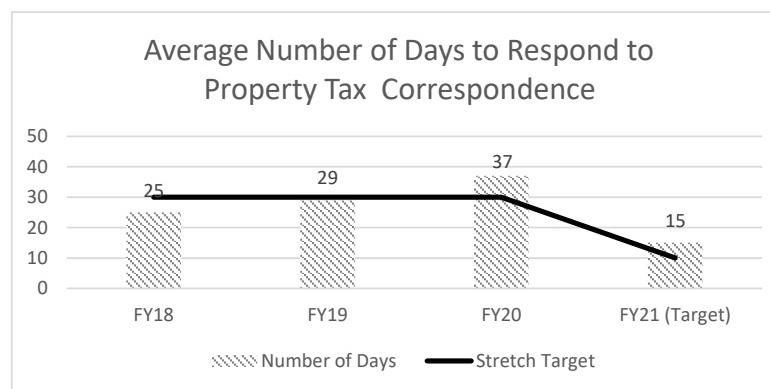
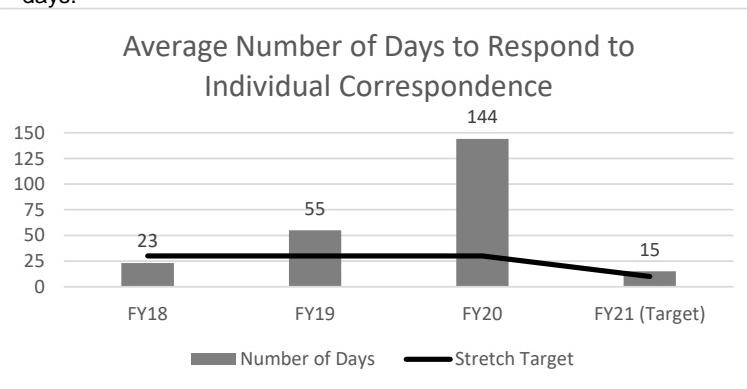
The Department worked diligently in FY20 to complete bug fixes and construct detailed staffing plans to lower our average days to issue a refund to the taxpayers. These efforts will continue into FY21. We will also be able to use high-speed scanners to input 2D barcode returns into the system, rather than relying on hand scanners as we did in FY20 and prior years. The improvement and efficiency of this work completed is projected to lower the days to issue a refund in FY21.

ii. Manually Review Individual Income Returns and Property Tax Credit Claims

As stated in 2.a.ii., the Department evaluated all of our system edits to ensure the system edits in place were effective. Efficiencies were made to our system edits in FY20 that resulted in fewer returns and claims being manually reviewed for taxpayers that completed their return accurately.

iii. Individual Income and Property Tax Credit Correspondence - Average Number of Days to Respond

In FY19, the Department went operational with the individual income tax component of its new Integrated Tax System. The increase in days to respond in FY19 and FY20 was due to certain functionality not being operational until late FY20, prioritization of manual review of returns and prioritization of bug fixes. As these issues were resolved, we addressed pending correspondence. As of January 12, 2021, the number of days to respond to individual income tax correspondence is 19 days and the number of days to respond to property tax credit claim correspondence is 10 days.



| PROGRAM DESCRIPTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|------|-------|------|------|------|--|------|------|------|------|------|------|-----------------|-------|-----|-------|-----|---|----|---------------------------|-------|-----|-----|-----|---|----|-----------|-----|-----|----|-----|---|----|-----------------------------|----|-----|---|----|---|----|-----------|---|----|---|----|---|----|
| Department of Revenue | HB Section(s): <u>4.01</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Program Name - Income Tax Bureau | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Program is found in the following core budget(s): Taxation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| iv. Income Tax Offsets | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>The Department worked throughout FY20 to fix any outstanding bugs for the offset program and to eliminate manual intervention. Efficiencies were made with reports and application of payments. All reports are now electronic and payments received for individual income tax debts are automatically applied to these debts without a manual review.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| v. Refunds Stopped Due to Fraud | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>The Department works with our vendor that updates the algorithm on a daily basis or as needed based on patterns identified with the sources used. With the availability to update these algorithms, our fraud program has been successful in stopping refunds as showing in 2c.iii.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2d. Provide a measure(s) of the program's efficiency. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Professional Licensee/State Employee Notifications/Compliant Customers by Agency Notification</p> <p>In FY20, the decrease in the number of notifications decreased to zero due to this function not being operational. All are operational for FY21.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th></th><th>FY18</th><th>FY18</th><th>FY19</th><th>FY19</th><th>FY20</th><th>FY20</th></tr> </thead> <tbody> <tr> <td>State Employees</td><td>4,148</td><td>97%</td><td>3,888</td><td>61%</td><td>0</td><td>0%</td></tr> <tr> <td>Professional Registration</td><td>4,154</td><td>63%</td><td>206</td><td>38%</td><td>0</td><td>0%</td></tr> <tr> <td>Insurance</td><td>171</td><td>26%</td><td>14</td><td>50%</td><td>0</td><td>0%</td></tr> <tr> <td>Nursing Home Administrators</td><td>38</td><td>29%</td><td>0</td><td>0%</td><td>0</td><td>0%</td></tr> <tr> <td>Attorneys</td><td>0</td><td>0%</td><td>0</td><td>0%</td><td>0</td><td>0%</td></tr> </tbody> </table> | | | | | | | | FY18 | FY18 | FY19 | FY19 | FY20 | FY20 | State Employees | 4,148 | 97% | 3,888 | 61% | 0 | 0% | Professional Registration | 4,154 | 63% | 206 | 38% | 0 | 0% | Insurance | 171 | 26% | 14 | 50% | 0 | 0% | Nursing Home Administrators | 38 | 29% | 0 | 0% | 0 | 0% | Attorneys | 0 | 0% | 0 | 0% | 0 | 0% |
| | FY18 | FY18 | FY19 | FY19 | FY20 | FY20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| State Employees | 4,148 | 97% | 3,888 | 61% | 0 | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Professional Registration | 4,154 | 63% | 206 | 38% | 0 | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Insurance | 171 | 26% | 14 | 50% | 0 | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Nursing Home Administrators | 38 | 29% | 0 | 0% | 0 | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Attorneys | 0 | 0% | 0 | 0% | 0 | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

PROGRAM DESCRIPTION

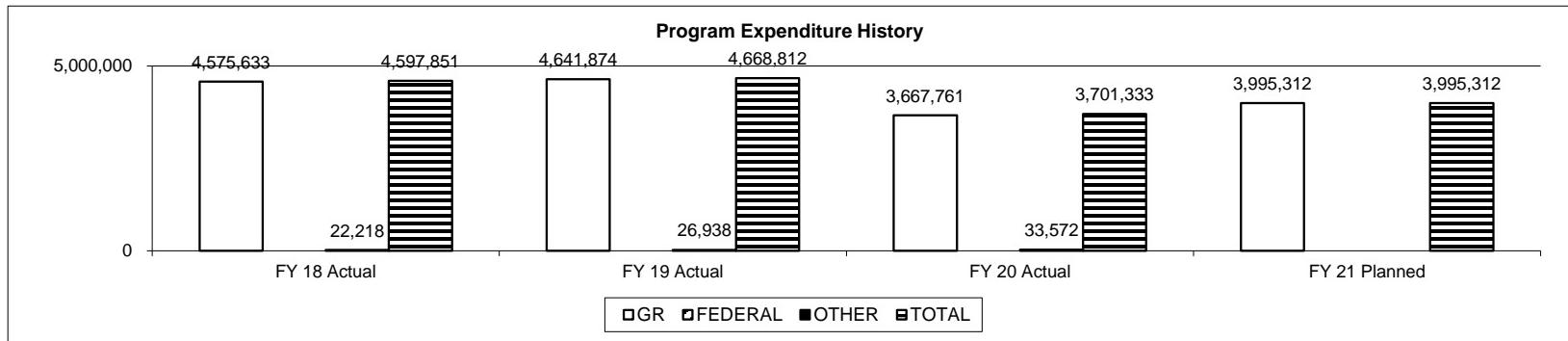
Department of Revenue

HB Section(s): 4.01

Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

8. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe



Fiscal years 2018 and 2019 contain costs associated with the Processing Bureau. The Processing Bureau was created in FY20.

9. What are the sources of the "Other" funds?

Conservation Commission Fund (0609), Health Initiatives Fund (0275), Petroleum Inspection Fund (0662), Petroleum Storage Fund (0585), Highway Collections GR/State Highways and Transportation Department (0644)

10. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article, IV, Sections 12, 15, and 22 and Chapters 32, 134, 143, 143, 144, and 147 RSMo

11. Are there federal matching requirements? If yes, please explain.

No

12. Is this a federally mandated program? If yes, please explain.

No

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Processing Bureau

Program is found in the following core budget(s): Taxation

1a. What strategic priority does this program address?

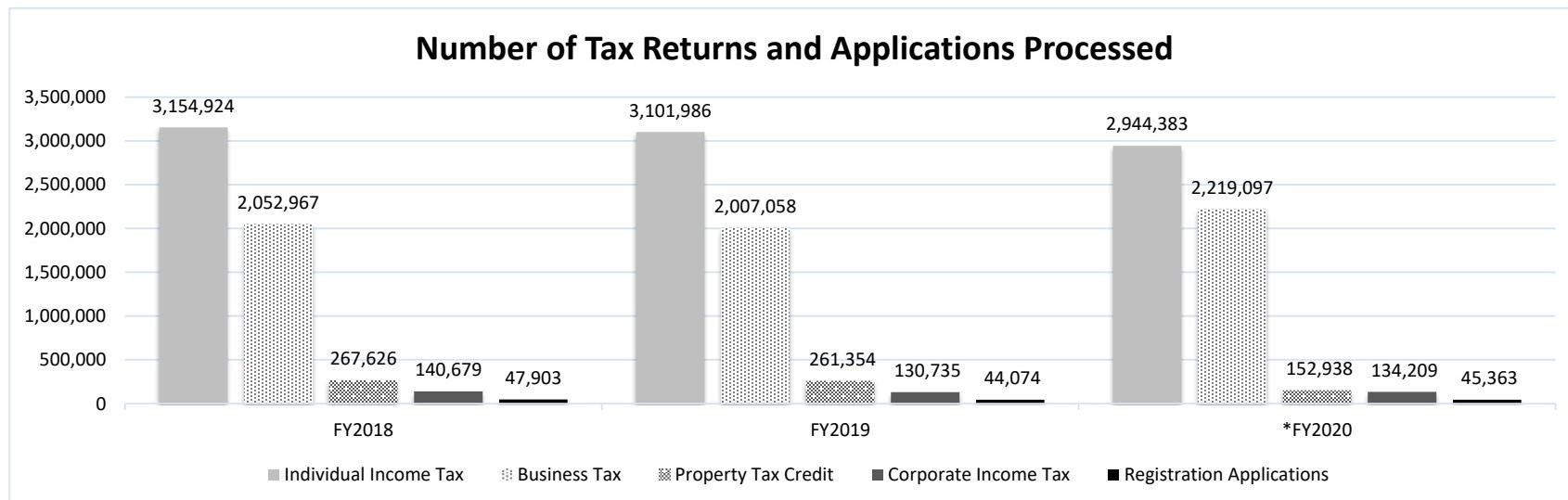
Embed Transformational Purpose; Focus on Service Culture; Team Member Recognition and Engagement; Partnerships; IT Roadmap

1b. What does this program do?

The **Processing Bureau** processes returns and payments for Individual Income Tax, Corporate Income Tax, Property Tax Credit claims, Sales/Use Tax, Employer Withholding Tax, Insurance Tax, Financial Institution Tax, Tire and Lead-Acid Battery Fees and New Business Registrations. To give every customer the best experience every time, the bureau is establishing partnerships with return preparers to improve return processing, educating customers on efficient filings methods, and improving our internal processing methods.

2a. Provide an activity measure(s) for the program.

1) Number of Tax Returns Processed



Note: Business Tax Returns includes the following returns: Sales, Use, Employer Withholding, Insurance, Financial Institution Tax and Tire and Lead-Acid Battery Fees

*Income Tax and Property Tax Credit Returns were impacted by the COVID-19 July 15, 2020 extended due date.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Processing Bureau

Program is found in the following core budget(s): Taxation

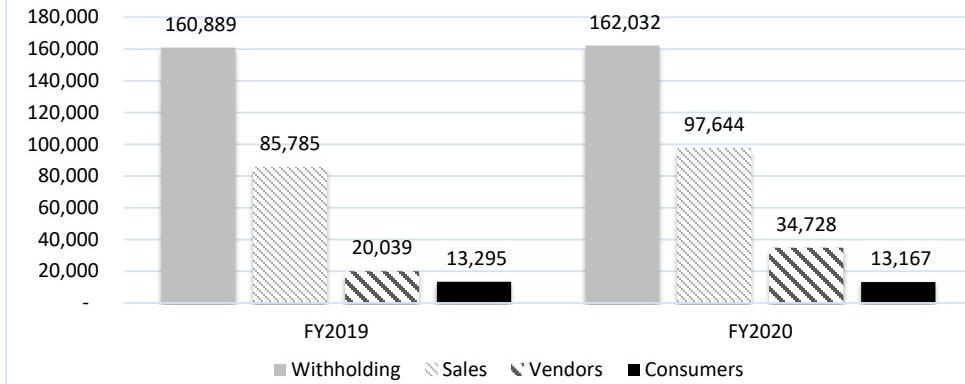
2a. Provide an activity measure(s) for the program (cont).

2) Number of Sales / Use / Withholding Returns Corrected

The Processing Bureau reviews and corrects returns that have been flagged by the system for having errors, such as missing information, taxpayer calculation mistakes, and incorrect jurisdiction or site codes. By correcting these errors, the taxpayer's return is able to be processed with accurate rates and figures.

FY20 saw an increase in the number of sales, use and withholding returns corrected because we implemented process improvements to reduce the number of return errors received on a return. Reducing the number of errors increases the number of returns processed on a daily basis. We also utilized data driven staffing plans to determine the staffing level required to process incoming return volumes. We used cross education to increase the number of employees educated to process return corrections.

Number of Returns Corrected



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

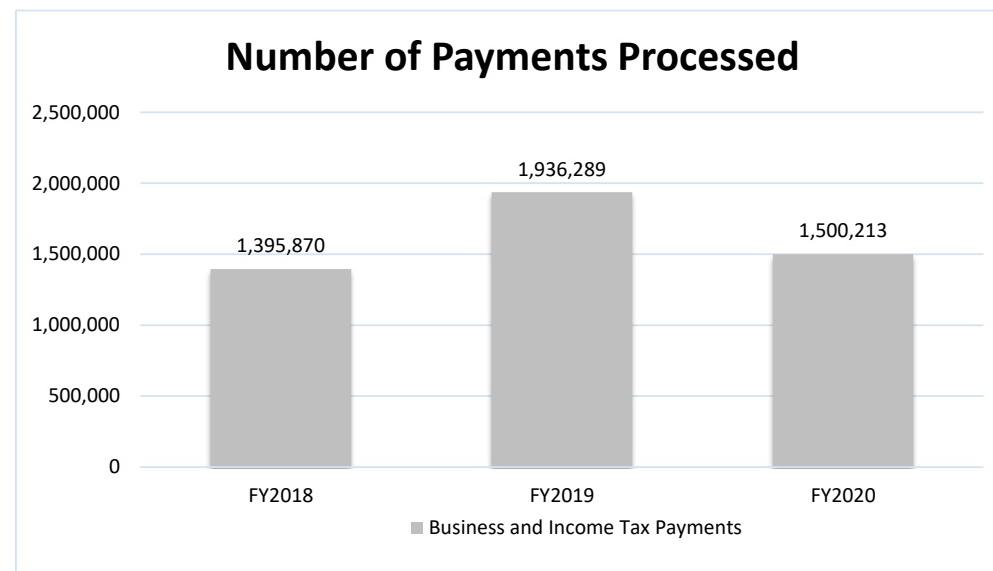
Program Name: Processing Bureau

Program is found in the following core budget(s): Taxation

2a. Provide an activity measure(s) for the program (cont).

3) Number of Business and Income Tax Payment processed

The Processing Bureau receives customer payments for estimated tax payments, return payments and billing payments. Payments submitted without a processing voucher require department manual review to determine to which tax year the payment should be applied and creation of a payment processing voucher. On average, 15 percent of payments received require payment voucher creation. In FY21, the bureau will work with our third party payment vendor to utilize check scanners to process payments electronically. This will reduce employee man hours and the number of paper vouchers created in the bureau.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Processing Bureau

Program is found in the following core budget(s): Taxation

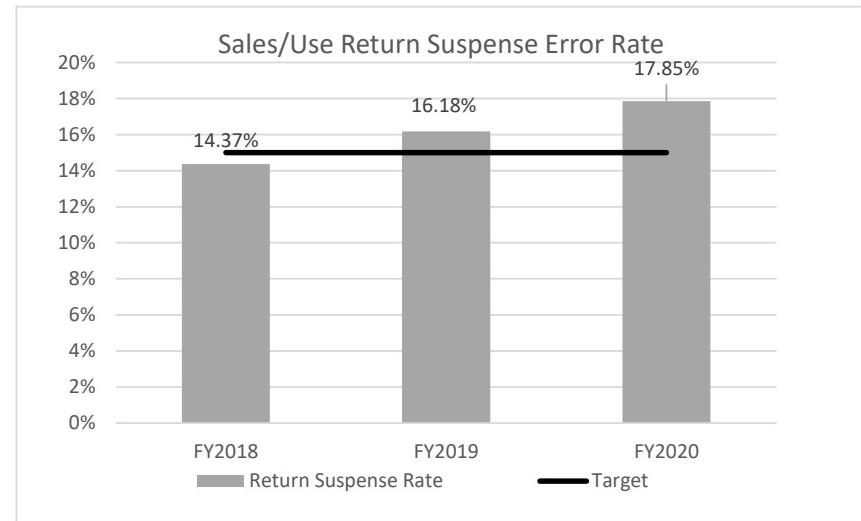
2b. Provide a measure(s) of the program's quality.

Sales/Use Suspense Error Rate

Since 2017, there has been an increase in the suspense error rate, the rate at which returns go to error, due to: missing information, taxpayer calculation mistakes, and incorrect jurisdiction or site codes listed. Sales/Use taxes were incorporated into our new integrated tax system in the beginning of FY 2018, which resulted in many processes and form changes.

We found efficiencies by eliminating pre-editing or manually providing missing data before processing into the tax system. We found that spending less time completing pre-edit resulted in an increase in productivity overall, because editing by hand took longer than editing in the system. Less employee time on pre-edit leads to returns entering the tax system timely and results in a higher percentage of errors reviewed once the return is in the system.

Additionally, the Processing Bureau implemented several system enhancements in late FY20 that led to a reduction in exceptions in our targeted returns (see table on right). The Processing Bureau will decrease the number of return errors in FY 2021 by continuing to educate taxpayers, aggressively promoting electronic filing options and enhancing additional identified system capabilities.



| Timeframe | Exceptions Received on Sales / Use Returns |
|----------------------|--------------------------------------------|
| July – December 2019 | 1,793,136 |
| January – June 2020 | 1,270,301 |
| July – December 2020 | 511,964 |

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Processing Bureau

Program is found in the following core budget(s): Taxation

2c. Provide a measure(s) of the program's impact.

The below illustrates the accounts representing state & non-state fund that are included in our daily deposits:

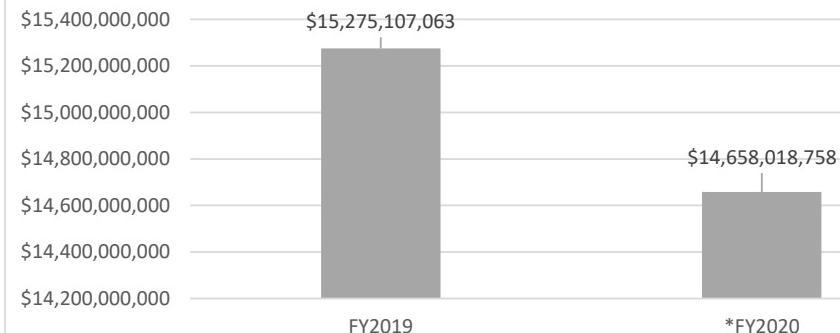
State Accounts

Corporate Tax
Franchise Tax
Withholding Tax
Individual Tax
Fiduciary Tax
Tire/Battery Tax
Insurance
 Captive
 Premium
 Surplus Lines
 Worker's Comp
Credit Annual Report Penalty

Non-State Accounts

Insurance
County Stock
Financial Institutions
Sales
Bankruptcy Clearing
Bank Holding
Compliance Clearing
Splits
HB 1456 (MO 911 Trust Fund)

Amount Deposited into State and Non-State Funds



*Deposits were impacted by the COVID-19 July 15, 2020 extended due date for Individual, Corporate and Fiduciary tax returns and payments. From July 1 to August 12th we processed an additional \$871,237,646.47 in Corporate, Individual and Fiduciary payments.

PROGRAM DESCRIPTION

Department of Revenue

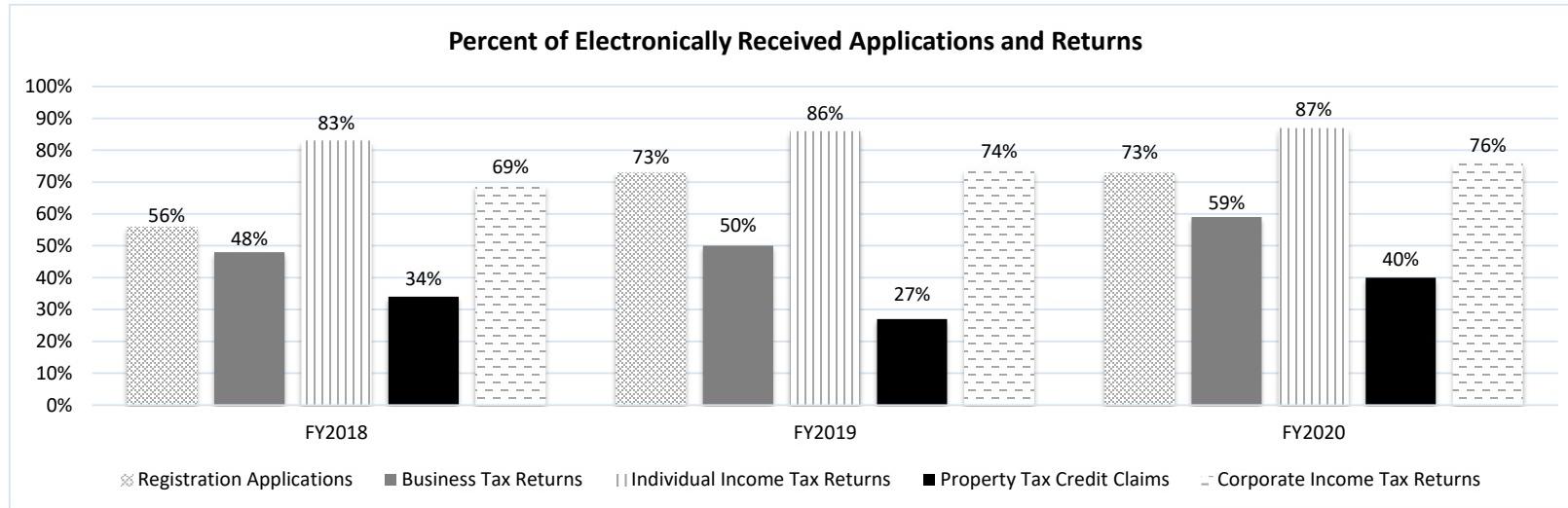
HB Section(s): 4.01

Program Name: Processing Bureau

Program is found in the following core budget(s): Taxation

2d. Provide a measure(s) of the program's efficiency.

Percentage of Returns and Applications Received Electronically



FY 2021 Targets: Percent of Electronically Received Applications and Returns

| | |
|-------------------------------|-----|
| Registration Applications | 80% |
| Business Tax Returns | 65% |
| Individual Income Tax Returns | 90% |
| Property Tax Credit Claims | 42% |
| Corporate Income Tax Returns | 80% |

Processing returns electronically is faster than processing paper returns due to less manual intervention and a lower potential for errors. Businesses filing electronically can utilize a return that is prepopulated with their specific jurisdiction and site codes. The electronic return also auto-calculates and populates the return figures, resulting in fewer manual calculations and typographical errors.

PROGRAM DESCRIPTION

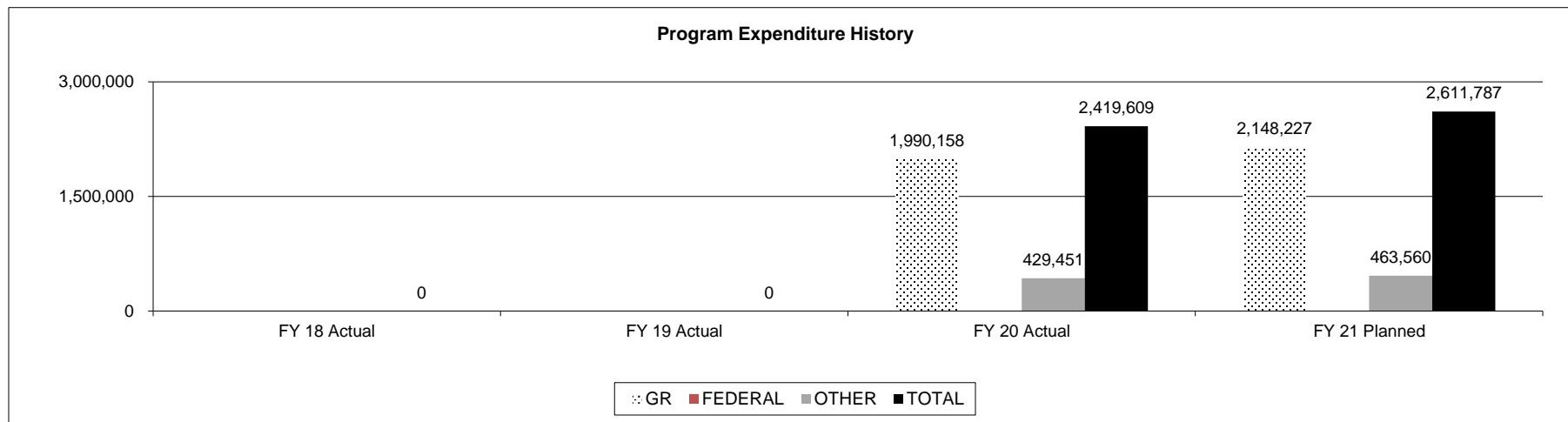
Department of Revenue

HB Section(s): 4.01

Program Name: Processing Bureau

Program is found in the following core budget(s): Taxation

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



The Tax Processing Bureau was created in FY20. Prior year expenditures were included in Business Tax, Income Tax, and Customer Assistance and Taxpayer Services bureaus.

4. What are the sources of the "Other " funds?

Conservation Fund (0609), Health Initiatives Fund (0275), Petroleum Inspection Fund (0662), Petroleum Storage Fund (0585), Highway Collections GR/State Highways and Transportation Department Fund (0644)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12, 15 and 22 and Chapters 32, 136, 142, 143, 144, and 147 RSMo

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| INTEGRATED TAX SYSTEM | | | | | | | | |
| CORE | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | |
| GENERAL REVENUE | 7,488,047 | 0.00 | 7,500,000 | 0.00 | 7,500,000 | 0.00 | 7,500,000 | 0.00 |
| TOTAL - EE | 7,488,047 | 0.00 | 7,500,000 | 0.00 | 7,500,000 | 0.00 | 7,500,000 | 0.00 |
| TOTAL | 7,488,047 | 0.00 | 7,500,000 | 0.00 | 7,500,000 | 0.00 | 7,500,000 | 0.00 |
| GRAND TOTAL | \$7,488,047 | 0.00 | \$7,500,000 | 0.00 | \$7,500,000 | 0.00 | \$7,500,000 | 0.00 |

CORE DECISION ITEM

| Department of Revenue | Budget Unit | <u>86116C</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------------|------------------|------|------|------|------|--------------------|-------|----|---|---|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----|------|------|------|------|--------------------|-----|---|---|---|--------------|------------------|----------|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|--|--|--|--|----|---------|-------|----|---|---|---|----|-----------|---|---|-----|---|---|---|-----|---|---|---|--------------|------------------|----------|------------------|
| Division - Taxation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Core - Integrated Tax System | HB Section | <u>4.01</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table> <thead> <tr> <th colspan="4">FY 2022 Budget Request</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>7,500,000</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td><td>7,500,000</td><td>0</td><td>7,500,000</td></tr> </tbody> </table> | | FY 2022 Budget Request | | | | | GR | Federal | Other | PS | 0 | 0 | 0 | EE | 7,500,000 | 0 | 0 | PSD | 0 | 0 | 0 | TRF | 0 | 0 | 0 | Total | 7,500,000 | 0 | 7,500,000 | <table> <thead> <tr> <th colspan="4">FY 2022 Governor's Recommendation</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>7,500,000</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td><td>7,500,000</td><td>0</td><td>7,500,000</td></tr> </tbody> </table> | FY 2022 Governor's Recommendation | | | | | GR | Federal | Other | PS | 0 | 0 | 0 | EE | 7,500,000 | 0 | 0 | PSD | 0 | 0 | 0 | TRF | 0 | 0 | 0 | Total | 7,500,000 | 0 | 7,500,000 |
| FY 2022 Budget Request | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 7,500,000 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 7,500,000 | 0 | 7,500,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FY 2022 Governor's Recommendation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 7,500,000 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 7,500,000 | 0 | 7,500,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table> <thead> <tr> <th></th> <th>FTE</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> </tr> </thead> <tbody> <tr> <td><i>Est. Fringe</i></td><td></td><td>0</td><td>0</td><td>0</td><td>0</td></tr> </tbody> </table> | | | FTE | 0.00 | 0.00 | 0.00 | 0.00 | <i>Est. Fringe</i> | | 0 | 0 | 0 | 0 | <table> <thead> <tr> <th></th> <th>FTE</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> </tr> </thead> <tbody> <tr> <td><i>Est. Fringe</i></td><td></td><td>0</td><td>0</td><td>0</td><td>0</td></tr> </tbody> </table> | | FTE | 0.00 | 0.00 | 0.00 | 0.00 | <i>Est. Fringe</i> | | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Est. Fringe</i> | | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Est. Fringe</i> | | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Funds: | | Other Funds: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>The Department of Revenue collects approximately \$10 billion in general revenue and \$1 billion in highway-related revenue annually. The primary mechanism for the collection and distribution of funds collected by the Department is the integrated tax system.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>The Department awarded the contract to implement the integrated tax system in February 2012 with staggered release dates for different tax types. The final release was deployed on August 8, 2020.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>The Department used this core funding to pay vendor deliverables, state data center, and software/equipment costs associated with the integrated tax system. The Department requests continued funding of \$7.5 million for the following:</p> <ul style="list-style-type: none"> * Development of an interface with outside collection agencies and prosecuting attorneys for the collection of bad debts; * Payment for Dynatrace software that identifies system defects; and * Ongoing system maintenance and operational support. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

CORE DECISION ITEM

| | | |
|-------------------------------------|--------------------|---------------|
| Department of Revenue | Budget Unit | 86116C |
| Division - Taxation | | |
| Core - Integrated Tax System | HB Section | 4.01 |

In FY22, the Department will develop an interface with outside collection agencies and prosecuting attorneys for the collection of otherwise uncollectable debts owed the Department. The interface will allow our collection partners to have the most up-to-date information on DOR debtors while still protecting taxpayer confidentiality. The current interface used to support outside collection agencies and prosecuting attorneys will no longer be supported after 2022.

The Department will also make the last payment to use the Dynatrace software, which identifies performance defects in the integrated tax system. Dynatrace is responsible for much of the system's improvement in prior years.

The Department will incur approximately \$1.5 million in annual maintenance, support, and processing costs. The annual support and maintenance costs ensure that the Department receives the most recent system upgrades and performance fixes from the vendor to increase our efficiency.

More than 90 percent of the rules in Revenue Premier were customized to meet Missouri's unique taxing laws. Due to the complexity of the customized code, neither DOR nor ITSD are able to provide daily, ongoing operational support for the system. RSI, the vendor for Revenue Premier, employs skilled technicians who will be able to provide operational support for the integrated tax system. In FY22, we estimate that the operational support costs will total approximately \$2.7 million. However, the Department also incurred costs for Operational Support in FY21. These costs were included as part of the FY21 NDI that was denied. \$1,270,000 of the FY21 Operation Support costs are included in the FY22 request. In addition, the Department expects to pay OA-ITSD approximately \$1 million in State Data Center costs.

| Revenue Premier Expenditures | | | | | | |
|------------------------------|-----------|-----------------------|----------------------|---------------------|-------------------|--------------|
| | DynaTrace | Collections Interface | Software Maintenance | Operational Support | State Data Center | Total |
| FY22 | \$104,000 | \$926,000 | \$1,500,000 | \$3,970,000 | \$1,000,000 | \$7,500,000 |
| FY23 | | | \$1,575,000 | \$2,835,000 | \$1,000,000 | \$5,410,000 |
| FY24 | | | \$1,653,750 | \$2,976,750 | \$1,000,000 | \$5,630,500 |
| | \$104,000 | \$926,000 | \$4,728,750 | \$9,781,750 | \$3,000,000 | \$18,540,500 |

3. PROGRAM LISTING (list programs included in this core funding)

Integrated Tax

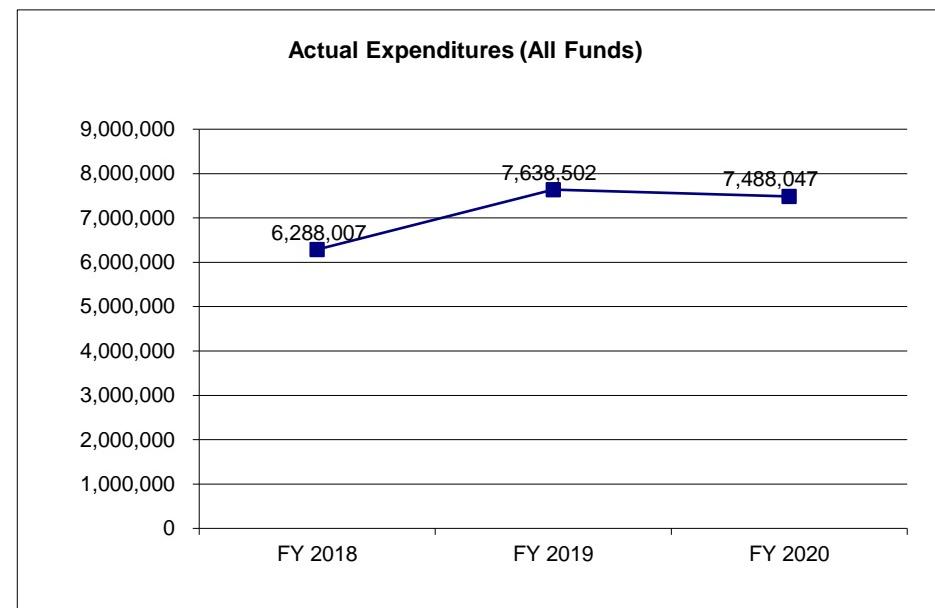
CORE DECISION ITEM

| | | |
|-------------------------------------|--------------------|---------------|
| Department of Revenue | Budget Unit | 86116C |
| Division - Taxation | | |
| Core - Integrated Tax System | HB Section | 4.01 |

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 13,000,000 | 8,000,000 | 7,500,000 | 7,500,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 13,000,000 | 8,000,000 | 7,500,000 | 7,500,000 |
| Actual Expenditures (All Funds) | 6,288,007 | 7,638,502 | 7,488,047 | N/A |
| Unexpended (All Funds) | 6,711,993 | 361,498 | 11,953 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 6,711,993 | 361,498 | 11,953 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |

*Current Year restricted amount is as of _____.



Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

INTEGRATED TAX SYSTEM

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|--------------|-------------|------------------|----------|----------|------------------|-------------|
| TAFF AFTER VETOES | | | | | | | |
| | EE | 0.00 | 7,500,000 | 0 | 0 | 7,500,000 | |
| | Total | 0.00 | 7,500,000 | 0 | 0 | 7,500,000 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | EE | 0.00 | 7,500,000 | 0 | 0 | 7,500,000 | |
| | Total | 0.00 | 7,500,000 | 0 | 0 | 7,500,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | EE | 0.00 | 7,500,000 | 0 | 0 | 7,500,000 | |
| | Total | 0.00 | 7,500,000 | 0 | 0 | 7,500,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|------------------------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| INTEGRATED TAX SYSTEM | | | | | | | | |
| CORE | | | | | | | | |
| PROFESSIONAL SERVICES | 7,275,598 | 0.00 | 7,500,000 | 0.00 | 7,500,000 | 0.00 | 7,500,000 | 0.00 |
| M&R SERVICES | 210,920 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| COMPUTER EQUIPMENT | 1,529 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TOTAL - EE | 7,488,047 | 0.00 | 7,500,000 | 0.00 | 7,500,000 | 0.00 | 7,500,000 | 0.00 |
| GRAND TOTAL | \$7,488,047 | 0.00 | \$7,500,000 | 0.00 | \$7,500,000 | 0.00 | \$7,500,000 | 0.00 |
| GENERAL REVENUE | \$7,488,047 | 0.00 | \$7,500,000 | 0.00 | \$7,500,000 | 0.00 | \$7,500,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name - Integrated Tax System

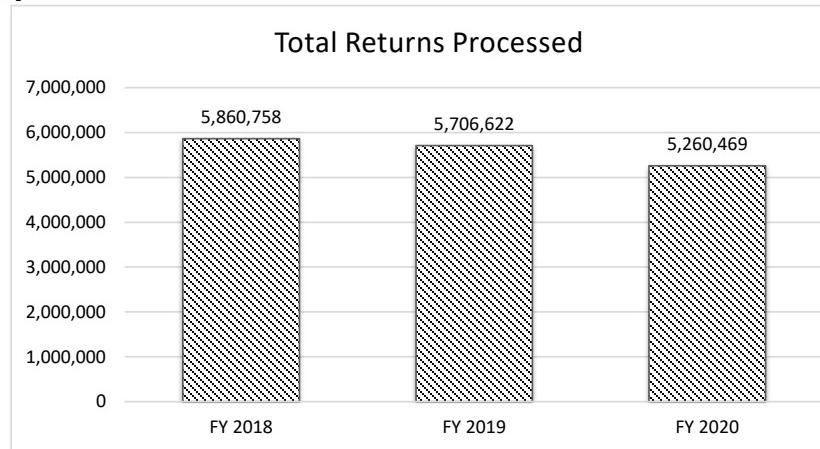
Program is found in the following core budget(s): Integrated Tax System

1a. What strategic priority does this program address?

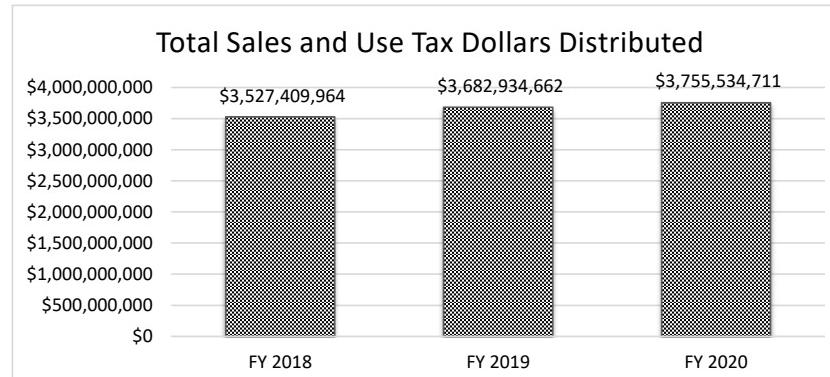
Embed Transformational Purpose; Focus on Service Culture; IT Roadmap

1b. What does this program do?

The **Integrated Tax System** enables the Missouri Department of Revenue to collect the following tax types: Tire and Battery, Sales, Use, Employer Withholding, Individual Income (including Property Tax Credits) and Corporate Income (as of August 8, 2020). These tax types comprise the majority of the state's collections for general revenue. In addition, the system allows businesses to register for sales and use tax collection and generates the necessary licenses and documents that businesses need to operate retail businesses in Missouri. Administrative functions include maintaining all financial and administrative activities for each taxpayer, generating notices, collections functions and creating the files needed to generate sales and use tax distributions to all local political subdivisions that have enacted a sales or use tax.

2a. Provide an activity measure(s) for the program.**i. Returns Processed in the Integrated Tax System**

Note: FY19 was the first year individual income tax returns and refunds were processed in the Integrated Tax System. FY18 Individual income return and refund data is provided as a benchmark, but were processed in the legacy system. FY20 return totals were down due to the extended individual income tax filing date.

ii. Sales / Use Tax Money Distributed to Local Jurisdictions through the Integrated Tax System

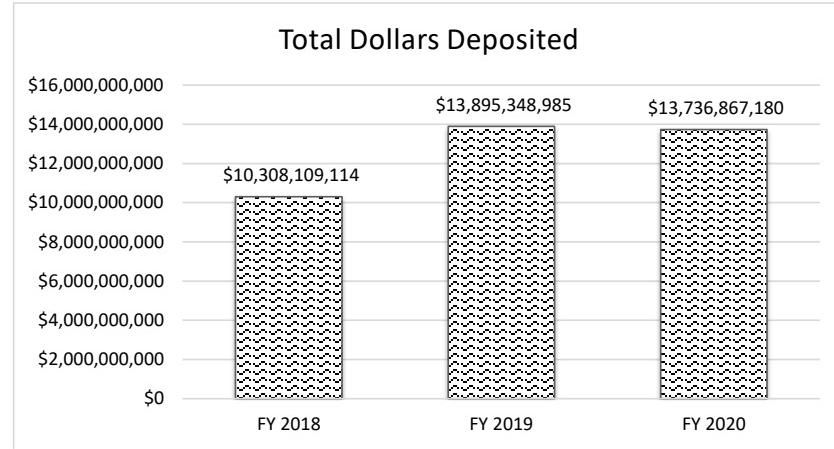
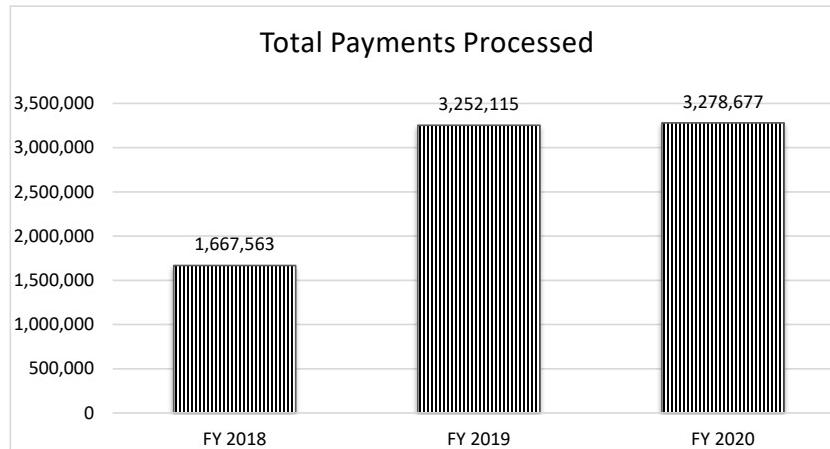
PROGRAM DESCRIPTION

Department of Revenue

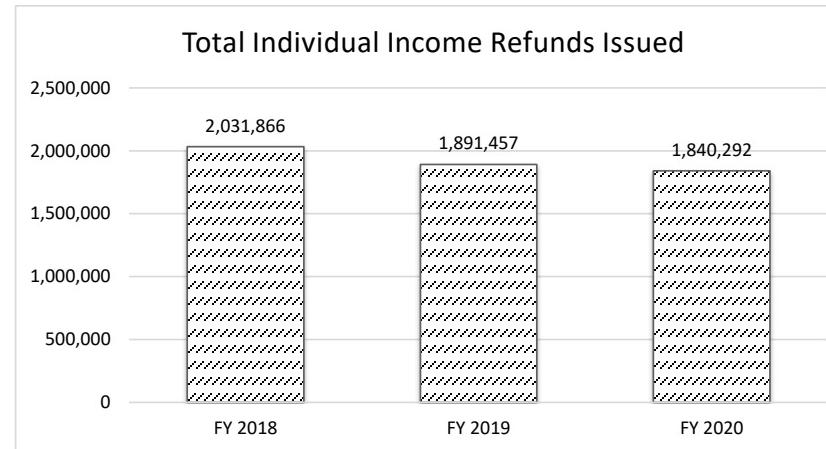
HB Section(s): 4.01

Program Name - Integrated Tax System

Program is found in the following core budget(s): Integrated Tax System

iii. Payments and Dollars Deposited through the Integrated Tax System

Note: Individual income tax payments were not deposited into the Integrated Tax System until November 2018. Totals for FY18 and part of FY19 do not include individual income tax payments.

iv. Refunds Issued through the Integrated Tax System

Note: FY19 was the first year individual income tax returns and refunds were processed in the Integrated Tax System. FY18 Individual income return and refund data is provided as a benchmark, but were processed in the legacy system.

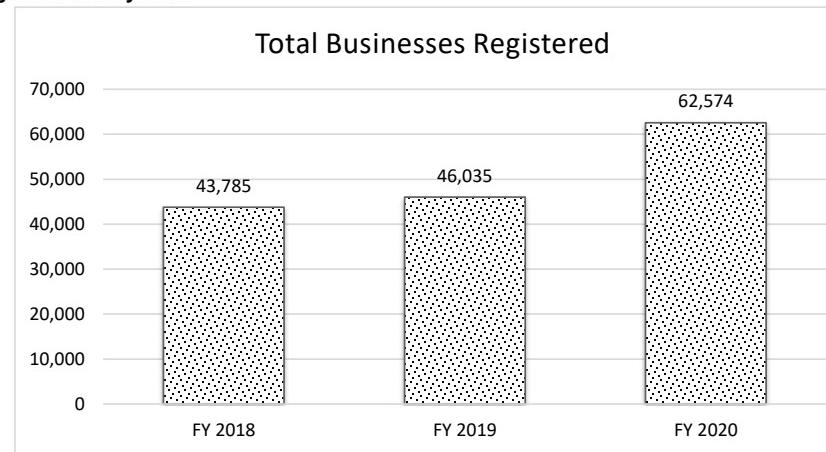
PROGRAM DESCRIPTION

Department of Revenue

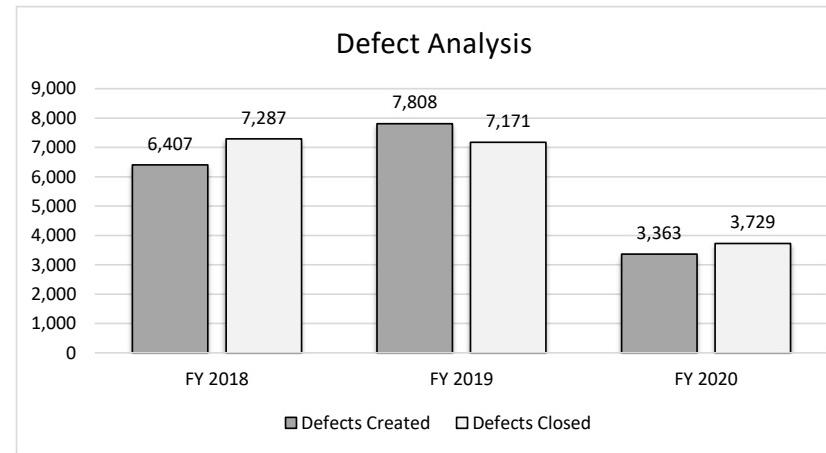
HB Section(s): 4.01

Program Name - Integrated Tax System

Program is found in the following core budget(s): Integrated Tax System

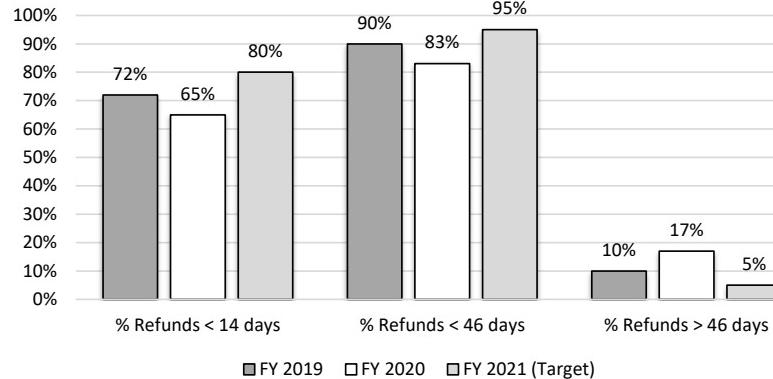
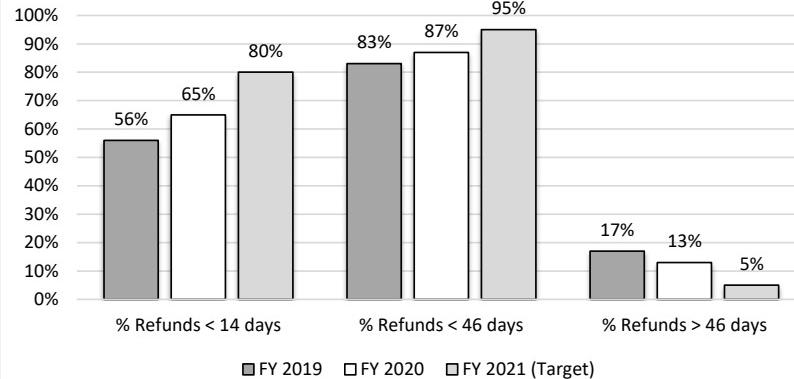
v. Businesses Registered through the Integrated Tax System**2b. Provide a measure(s) of the program's quality.****i. Defect Analysis**

The Integrated Tax System is made up of hundreds of thousands of separate business rules. The Department and the vendor have spent more than 7 years creating the various functions, coding them, and ensuring the correct operational output. Throughout the implementation of the integrated system, we have encountered many defects. A defect may be as small as comma in the incorrect place on a notice, or as large as a tax rate that impacts millions of filers. The data below reflects the amount of defects created and closed in the applicable years.



PROGRAM DESCRIPTION**Department of Revenue****HB Section(s): 4.01****Program Name - Integrated Tax System****Program is found in the following core budget(s): Integrated Tax System****ii. Refund Turnaround Time**

One of the most important functions the Integrated Tax System plays is the timely issuance of individual income tax refunds and property tax credits. Each year the Department receives approximately 1.8 million refund claims. Approximately 11 percent of the refund claims require a manual review, which can delay the issuance. The information below reflects the volumes and percentages of refunds issued in the applicable time frames.

Individual Income Tax Refund Issuance**Property Tax Credit Issuance**

PROGRAM DESCRIPTION

Department of Revenue

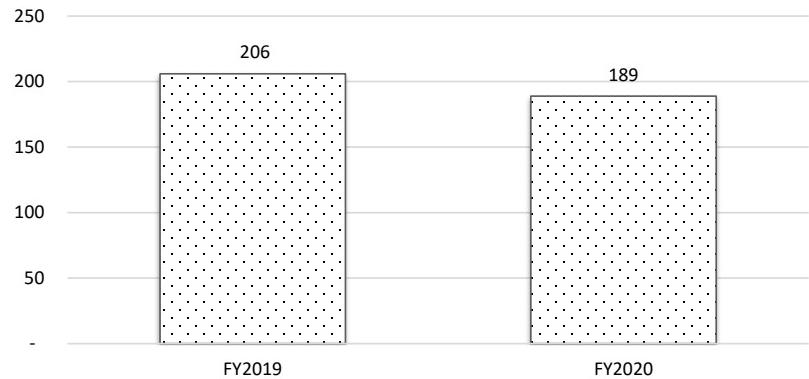
HB Section(s): 4.01

Program Name - Integrated Tax System

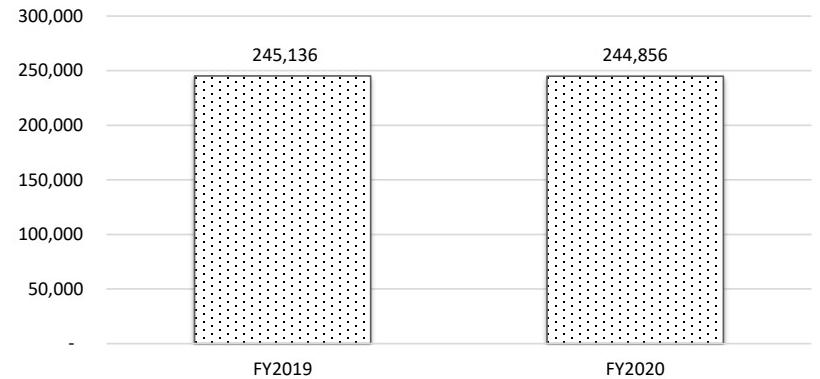
Program is found in the following core budget(s): Integrated Tax System

2c. Provide a measure(s) of the program's impact.

Average Number of Users



Average Number of Daily Transactions



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name - Integrated Tax System

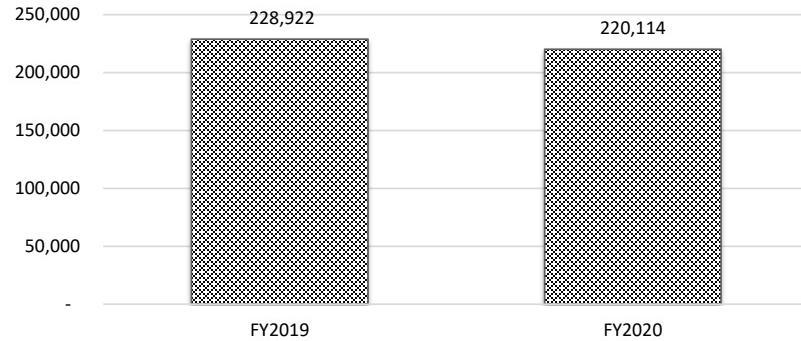
Program is found in the following core budget(s): Integrated Tax System

2d. Provide a measure(s) of the program's efficiency.

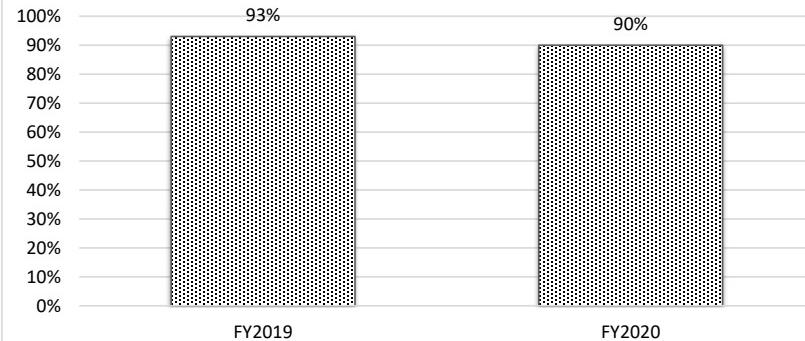
There are a number of components of the Integrated Tax System that make it more efficient than our previous legacy systems. Items include:

- 1) Reduced time to educate new employees -- nearly 50% decrease, in certain situations.
- 2) Ability to cross educate staff in multiple areas of the system -- the Department's cross training efforts increased by 32% in FY20.
- 3) Ability to target work based on skill level of the team member -- in FY20, the Department used temporary staff to review more than 40,000 income tax exceptions. This was the first time this activity was not limited to full-time staff.
- 4) Electronic images of tax returns, payments, and correspondence available in host system -- this will ultimately reduce the total paper stored by the department and reduces handoffs between work areas.
- 5) Tax staff can easily extract data from the system -- this lessens our dependence on IT staff and provides us a greater ability to improve our processes.

Average Number of Daily Transactions Completed
in Less than 3 Seconds



Percent of Transactions Completed in Less Than 3
Seconds



PROGRAM DESCRIPTION

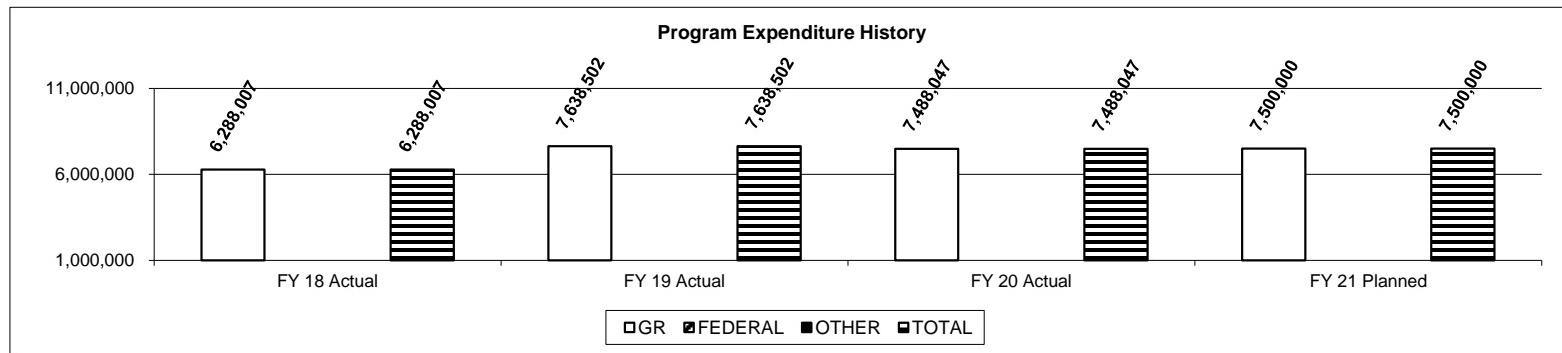
Department of Revenue

HB Section(s): 4.01

Program Name - Integrated Tax System

Program is found in the following core budget(s): Integrated Tax System

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other" funds?

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| MOTOR VEH & DRIVER LICENSING | | | | | | | | |
| CORE | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 384,892 | 12.05 | 403,414 | 22.05 | 403,414 | 22.05 | 403,414 | 22.05 |
| DEPT OF REVENUE | 0 | 0.00 | 2,861 | 0.00 | 2,861 | 0.00 | 2,861 | 0.00 |
| MOTOR VEHICLE COMMISSION | 204,464 | 5.85 | 211,924 | 10.00 | 211,924 | 10.00 | 211,924 | 10.00 |
| DEP OF REVENUE SPECIALTY PLATE | 0 | 0.00 | 7,212 | 0.00 | 7,212 | 0.00 | 7,212 | 0.00 |
| TOTAL - PS | 589,356 | 17.90 | 625,411 | 32.05 | 625,411 | 32.05 | 625,411 | 32.05 |
| EXPENSE & EQUIPMENT | | | | | | | | |
| GENERAL REVENUE | 1,018,877 | 0.00 | 380,232 | 0.00 | 380,232 | 0.00 | 380,232 | 0.00 |
| DEPT OF REVENUE | 0 | 0.00 | 160,776 | 0.00 | 160,776 | 0.00 | 160,776 | 0.00 |
| MOTOR VEHICLE COMMISSION | 235,659 | 0.00 | 245,840 | 0.00 | 245,840 | 0.00 | 245,840 | 0.00 |
| DEP OF REVENUE SPECIALTY PLATE | 0 | 0.00 | 9,953 | 0.00 | 9,953 | 0.00 | 9,953 | 0.00 |
| TOTAL - EE | 1,254,536 | 0.00 | 796,801 | 0.00 | 796,801 | 0.00 | 796,801 | 0.00 |
| TOTAL | 1,843,892 | 17.90 | 1,422,212 | 32.05 | 1,422,212 | 32.05 | 1,422,212 | 32.05 |
| Pay Plan - 0000012 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,034 | 0.00 |
| DEPT OF REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 29 | 0.00 |
| MOTOR VEHICLE COMMISSION | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,119 | 0.00 |
| DEP OF REVENUE SPECIALTY PLATE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 72 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 6,254 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 6,254 | 0.00 |
| GRAND TOTAL | \$1,843,892 | 17.90 | \$1,422,212 | 32.05 | \$1,422,212 | 32.05 | \$1,428,466 | 32.05 |

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im_disummary

CORE DECISION ITEM

| Department of Revenue | Budget Unit <u>8612C</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|----------------|----------------|-----------------------------------|---------|------|---------|--|---------|---------|-------|-------|----|---------|-------|---------|---------|----|---------|---------|---------|---------|-----|---|---|---|---|-----|---|---|---|---|--------------|----------------|----------------|----------------|------------------|
| Division - Motor Vehicle and Driver Licensing | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Core | HB Section <u>4.015</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4" style="text-align: left; font-weight: bold;">FY 2022 Budget Request</th> </tr> <tr> <th></th> <th style="text-align: center;">GR</th> <th style="text-align: center;">Federal</th> <th style="text-align: center;">Other</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td style="text-align: right;">403,414</td> <td style="text-align: right;">2,861</td> <td style="text-align: right;">219,136</td> <td style="text-align: right;">625,411</td> </tr> <tr> <td>EE</td> <td style="text-align: right;">380,232</td> <td style="text-align: right;">160,776</td> <td style="text-align: right;">255,793</td> <td style="text-align: right;">796,801</td> </tr> <tr> <td>PSD</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>TRF</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">783,646</td> <td style="text-align: right;">163,637</td> <td style="text-align: right;">474,929</td> <td style="text-align: right;">1,422,212</td> </tr> </tbody> </table> | | | | FY 2022 Budget Request | | | | | GR | Federal | Other | Total | PS | 403,414 | 2,861 | 219,136 | 625,411 | EE | 380,232 | 160,776 | 255,793 | 796,801 | PSD | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 | Total | 783,646 | 163,637 | 474,929 | 1,422,212 |
| FY 2022 Budget Request | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 403,414 | 2,861 | 219,136 | 625,411 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 380,232 | 160,776 | 255,793 | 796,801 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 783,646 | 163,637 | 474,929 | 1,422,212 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4" style="text-align: left; font-weight: bold;">FY 2022 Governor's Recommendation</th> </tr> <tr> <th></th> <th style="text-align: center;">GR</th> <th style="text-align: center;">Federal</th> <th style="text-align: center;">Other</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td style="text-align: right;">403,414</td> <td style="text-align: right;">2,861</td> <td style="text-align: right;">219,136</td> <td style="text-align: right;">625,411</td> </tr> <tr> <td>EE</td> <td style="text-align: right;">380,232</td> <td style="text-align: right;">160,776</td> <td style="text-align: right;">255,793</td> <td style="text-align: right;">796,801</td> </tr> <tr> <td>PSD</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>TRF</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">783,646</td> <td style="text-align: right;">163,637</td> <td style="text-align: right;">474,929</td> <td style="text-align: right;">1,422,212</td> </tr> </tbody> </table> | | | | FY 2022 Governor's Recommendation | | | | | GR | Federal | Other | Total | PS | 403,414 | 2,861 | 219,136 | 625,411 | EE | 380,232 | 160,776 | 255,793 | 796,801 | PSD | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 | Total | 783,646 | 163,637 | 474,929 | 1,422,212 |
| FY 2022 Governor's Recommendation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 403,414 | 2,861 | 219,136 | 625,411 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 380,232 | 160,776 | 255,793 | 796,801 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 783,646 | 163,637 | 474,929 | 1,422,212 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">FTE</th> <th style="width: 25%;">22.05</th> <th style="width: 25%;">0.00</th> <th style="width: 25%;">10.00</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: right;">32.05</td> <td></td> <td></td> </tr> </tbody> </table> | | | | FTE | 22.05 | 0.00 | 10.00 | | 32.05 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FTE | 22.05 | 0.00 | 10.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 32.05 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Est. Fringe</th> <th style="width: 25%;">443,369</th> <th style="width: 25%;">948</th> <th style="width: 25%;">213,058</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: right;">657,375</td> <td></td> <td></td> </tr> </tbody> </table> | | | | Est. Fringe | 443,369 | 948 | 213,058 | | 657,375 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Est. Fringe | 443,369 | 948 | 213,058 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 657,375 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Other Funds: Motor Vehicle Commission (0588); DOR Specialty Plate (0775)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>2. CORE DESCRIPTION</p> <p>The Motor Vehicle and Driver Licensing Division core funding represents the non-highway portion of the resources needed to collect fees and taxes and enforce state laws for the following activities:</p> <ul style="list-style-type: none"> - Issuing marine craft and all-terrain ownership documents (titles) and registering marine craft and all-terrain decals; - Issuing nondriver licenses (identification cards); - Maintaining the official marine craft and all-terrain vehicle and nondriver license records, including issuance information and vehicle liens; - Issuing disabled placards and temporary registration permits; - Licensing and regulating motor vehicle and marine craft dealers and manufacturers; - Issuing business licenses to title services, lease rental companies, and salvage dealers; - Managing public motor vehicle and driver licensing call centers; and - Overseeing the operations of approximately 175 contracted license offices that assist the state in the issuance of titles, registrations, and nondriver licenses. <p>The Federal amount and FTE listed in the core is currently uncommitted appropriation authority.</p> <p>Additional divisional costs are included in the Highway Collections budget unit.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

CORE DECISION ITEM

| Department of Revenue | Budget Unit | <u>8612C</u> | | | | | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------|-------------------|-------------------------|---------|---------|---------|---------|---------|-----------|
| Division - Motor Vehicle and Driver Licensing | | | | | | | | | | |
| Core | HB Section | <u>4.015</u> | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | | |
| Driver License Bureau Motor Vehicle Bureau License Office Bureau | | | | | | | | | | |
| 4. FINANCIAL HISTORY | | | | | | | | | | |
| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. | | | | | | |
| Appropriation (All Funds) | 1,381,460 | 1,392,728 | 2,063,405 | 1,422,212 | | | | | | |
| Less Reverted (All Funds) | (22,694) | (22,925) | (23,333) | 0 | | | | | | |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 | | | | | | |
| Budget Authority (All Funds) | 1,358,766 | 1,369,803 | 2,040,072 | 1,422,212 | | | | | | |
| Actual Expenditures (All Funds) | 709,964 | 641,293 | 1,843,892 | N/A | | | | | | |
| Unexpended (All Funds) | 648,802 | 728,510 | 196,180 | N/A | | | | | | |
| Unexpended, by Fund: | | | | | | | | | | |
| General Revenue | 266,525 | 316,799 | 970 | N/A | | | | | | |
| Federal | 163,525 | 163,539 | 163,595 | N/A | | | | | | |
| Other | 218,752 | 248,172 | 31,615 | N/A | | | | | | |
| | | (1) | | | | | | | | |
| *Current Year restricted amount is \$7,231 as of October 1, 2020. | | | | | | | | | | |
| <p style="text-align: center;">Actual Expenditures (All Funds)</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Expenditure (All Funds)</th> </tr> </thead> <tbody> <tr> <td>FY 2018</td> <td>709,964</td> </tr> <tr> <td>FY 2019</td> <td>641,293</td> </tr> <tr> <td>FY 2020</td> <td>1,843,892</td> </tr> </tbody> </table> | | | Year | Expenditure (All Funds) | FY 2018 | 709,964 | FY 2019 | 641,293 | FY 2020 | 1,843,892 |
| Year | Expenditure (All Funds) | | | | | | | | | |
| FY 2018 | 709,964 | | | | | | | | | |
| FY 2019 | 641,293 | | | | | | | | | |
| FY 2020 | 1,843,892 | | | | | | | | | |
| Reverted includes the statutory three percent reserve amount (when applicable). Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable). | | | | | | | | | | |
| NOTES: | | | | | | | | | | |
| Additional costs are included in the Highway Collections budget unit. | | | | | | | | | | |
| (1) The Department utilized budget flexibility and transferred \$650,301 from the Division of Taxation to pay for license plates and tabs. | | | | | | | | | | |

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

MOTOR VEH & DRIVER LICENSING

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|--------------|--------------|----------------|----------------|----------------|------------------|-----------------------------------------------------------|
| TAFF AFTER VETOES | | | | | | | |
| | PS | 32.05 | 403,414 | 2,861 | 219,136 | 625,411 | |
| | EE | 0.00 | 380,232 | 160,776 | 255,793 | 796,801 | |
| | Total | 32.05 | 783,646 | 163,637 | 474,929 | 1,422,212 | |
| DEPARTMENT CORE ADJUSTMENTS | | | | | | | |
| Core Reallocation | 935 | 1714 | PS | 0.00 | 0 | 0 | 0 Core reallocations - Motor Vehicle and Driver Licensing |
| NET DEPARTMENT CHANGES | | 0.00 | 0 | 0 | 0 | 0 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PS | 32.05 | 403,414 | 2,861 | 219,136 | 625,411 | |
| | EE | 0.00 | 380,232 | 160,776 | 255,793 | 796,801 | |
| | Total | 32.05 | 783,646 | 163,637 | 474,929 | 1,422,212 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PS | 32.05 | 403,414 | 2,861 | 219,136 | 625,411 | |
| | EE | 0.00 | 380,232 | 160,776 | 255,793 | 796,801 | |
| | Total | 32.05 | 783,646 | 163,637 | 474,929 | 1,422,212 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|-----------------------------------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| MOTOR VEH & DRIVER LICENSING | | | | | | | | |
| CORE | | | | | | | | |
| OFFICE SUPPORT ASSISTANT | 26,694 | 0.96 | 596 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| PHOTOGRAPHIC-MACHINE OPER | 71,264 | 2.89 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| INFORMATION TECHNOLOGIST IV | 0 | 0.00 | 106,446 | 3.00 | 0 | 0.00 | 0 | 0.00 |
| INFORMATION TECHNOLOGY SUPV | 55,336 | 0.73 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| INFORMATION TECHNOLOGY SPEC I | 0 | 0.00 | 39,911 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| INFORMATION TECHNOLOGY SPEC II | 324 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| COMP INFO TECHNOLOGY MGR I | 38,429 | 0.50 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| MANAGEMENT ANALYSIS SPEC I | 0 | 0.00 | 6,404 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| MANAGEMENT ANALYSIS SPEC II | 43,282 | 0.95 | 32,247 | 0.95 | 0 | 0.00 | 0 | 0.00 |
| REVENUE SECTION SUPV | 38,951 | 1.02 | 30,548 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE PROCESSING TECH I | 81,251 | 3.16 | 107,251 | 9.73 | 0 | 0.00 | 0 | 0.00 |
| REVENUE PROCESSING TECH II | 195,277 | 6.88 | 229,893 | 14.42 | 0 | 0.00 | 0 | 0.00 |
| REVENUE MANAGER, BAND 1 | 23,659 | 0.40 | 69,850 | 1.95 | 0 | 0.00 | 0 | 0.00 |
| CLERK | 9,982 | 0.35 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| DATA PROCESSING MANAGER | 4,907 | 0.06 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| SPECIAL ASST OFFICIAL & ADMSTR | 0 | 0.00 | 2,265 | 0.00 | 2,265 | 0.00 | 2,265 | 0.00 |
| ADMINISTRATIVE SUPPORT CLERK | 0 | 0.00 | 0 | 0.00 | 50,114 | 2.00 | 50,114 | 2.00 |
| ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 596 | 0.00 | 596 | 0.00 |
| ADMINISTRATIVE MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ASSOCIATE CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 139,498 | 10.68 | 139,498 | 10.68 |
| CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 241,424 | 14.37 | 241,424 | 14.37 |
| CUSTOMER SERVICE MANAGER | 0 | 0.00 | 0 | 0.00 | 38,753 | 1.00 | 38,753 | 1.00 |
| ASSOC RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 6,404 | 0.00 | 6,404 | 0.00 |
| RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| SENIOR APPLICATIONS DEVELOPER | 0 | 0.00 | 0 | 0.00 | 106,446 | 3.00 | 106,446 | 3.00 |
| APPLICATIONS DEVELOPMENT MGR | 0 | 0.00 | 0 | 0.00 | 39,911 | 1.00 | 39,911 | 1.00 |
| TOTAL - PS | 589,356 | 17.90 | 625,411 | 32.05 | 625,411 | 32.05 | 625,411 | 32.05 |
| TRAVEL, IN-STATE | 212 | 0.00 | 735 | 0.00 | 735 | 0.00 | 735 | 0.00 |
| TRAVEL, OUT-OF-STATE | 0 | 0.00 | 4 | 0.00 | 4 | 0.00 | 4 | 0.00 |
| SUPPLIES | 1,041,183 | 0.00 | 241,319 | 0.00 | 241,319 | 0.00 | 241,319 | 0.00 |
| PROFESSIONAL DEVELOPMENT | 3,752 | 0.00 | 1,913 | 0.00 | 1,913 | 0.00 | 1,913 | 0.00 |
| COMMUNICATION SERV & SUPP | 1,420 | 0.00 | 15,191 | 0.00 | 15,191 | 0.00 | 15,191 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| MOTOR VEH & DRIVER LICENSING | | | | | | | | |
| CORE | | | | | | | | |
| PROFESSIONAL SERVICES | 178,683 | 0.00 | 502,689 | 0.00 | 502,689 | 0.00 | 502,689 | 0.00 |
| M&R SERVICES | 6,178 | 0.00 | 27,877 | 0.00 | 27,877 | 0.00 | 27,877 | 0.00 |
| MOTORIZED EQUIPMENT | 12,620 | 0.00 | 4 | 0.00 | 4 | 0.00 | 4 | 0.00 |
| OFFICE EQUIPMENT | 5,079 | 0.00 | 1,009 | 0.00 | 1,009 | 0.00 | 1,009 | 0.00 |
| OTHER EQUIPMENT | 5,356 | 0.00 | 3,026 | 0.00 | 3,026 | 0.00 | 3,026 | 0.00 |
| PROPERTY & IMPROVEMENTS | 0 | 0.00 | 671 | 0.00 | 671 | 0.00 | 671 | 0.00 |
| BUILDING LEASE PAYMENTS | 0 | 0.00 | 5 | 0.00 | 5 | 0.00 | 5 | 0.00 |
| EQUIPMENT RENTALS & LEASES | 0 | 0.00 | 6 | 0.00 | 6 | 0.00 | 6 | 0.00 |
| MISCELLANEOUS EXPENSES | 53 | 0.00 | 2,349 | 0.00 | 2,349 | 0.00 | 2,349 | 0.00 |
| REBILLABLE EXPENSES | 0 | 0.00 | 3 | 0.00 | 3 | 0.00 | 3 | 0.00 |
| TOTAL - EE | 1,254,536 | 0.00 | 796,801 | 0.00 | 796,801 | 0.00 | 796,801 | 0.00 |
| GRAND TOTAL | \$1,843,892 | 17.90 | \$1,422,212 | 32.05 | \$1,422,212 | 32.05 | \$1,422,212 | 32.05 |
| GENERAL REVENUE | \$1,403,769 | 12.05 | \$783,646 | 22.05 | \$783,646 | 22.05 | \$783,646 | 22.05 |
| FEDERAL FUNDS | \$0 | 0.00 | \$163,637 | 0.00 | \$163,637 | 0.00 | \$163,637 | 0.00 |
| OTHER FUNDS | \$440,123 | 5.85 | \$474,929 | 10.00 | \$474,929 | 10.00 | \$474,929 | 10.00 |

| PROGRAM DESCRIPTION | | | | | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-----------|---------------------------------------|-----------|-------------------------|-----------|-----------|-----------|
| Department of Revenue | | | HB Section(s): 4.005 and 4.015 | | | | | |
| Program Name - Driver License Bureau | | | | | | | | |
| Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division | | | | | | | | |
| 1a. What strategic priority does this program address? | | | | | | | | |
| Embed Transformational Purpose; Focus on Service Culture; Team Member Recognition and Engagement; Partnerships; IT Roadmap | | | | | | | | |
| 1b. What does this program do? | | | | | | | | |
| The Driver License Bureau issues, suspends or revokes driver licenses and non-driver identification cards to ensure citizens who drive a motor vehicle or need proof of identity receive the required credentials based on qualifications. | | | | | | | | |
| 2a. Provide an activity measure(s) for the program. | | | | | | | | |
| <table border="1"> <thead> <tr> <th>ID's Issued</th> <th>FY2018</th> <th>FY2019</th> <th>FY2020</th> </tr> </thead> <tbody> <tr> <td>Driver/Non-Driver ID's</td> <td>1,150,769</td> <td>1,057,717</td> <td>1,113,712</td> </tr> </tbody> </table> | ID's Issued | FY2018 | FY2019 | FY2020 | Driver/Non-Driver ID's | 1,150,769 | 1,057,717 | 1,113,712 |
| ID's Issued | FY2018 | FY2019 | FY2020 | | | | | |
| Driver/Non-Driver ID's | 1,150,769 | 1,057,717 | 1,113,712 | | | | | |
| <p>Driver/Non-Driver ID's</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td>FY2020</td> <td>1,113,712</td> </tr> <tr> <td>FY2019</td> <td>1,057,717</td> </tr> <tr> <td>FY2018</td> <td>1,150,769</td> </tr> </tbody> </table> | Year | Value | FY2020 | 1,113,712 | FY2019 | 1,057,717 | FY2018 | 1,150,769 |
| Year | Value | | | | | | | |
| FY2020 | 1,113,712 | | | | | | | |
| FY2019 | 1,057,717 | | | | | | | |
| FY2018 | 1,150,769 | | | | | | | |
| <p>Suspensions/Revocations</p> <table border="1"> <thead> <tr> <th>Action</th> <th>FY2018</th> <th>FY2019</th> <th>FY2020</th> </tr> </thead> <tbody> <tr> <td>Suspensions/Revocations</td> <td>181,269</td> <td>183,848</td> <td>171,411</td> </tr> </tbody> </table> | Action | FY2018 | FY2019 | FY2020 | Suspensions/Revocations | 181,269 | 183,848 | 171,411 |
| Action | FY2018 | FY2019 | FY2020 | | | | | |
| Suspensions/Revocations | 181,269 | 183,848 | 171,411 | | | | | |

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005 and 4.015

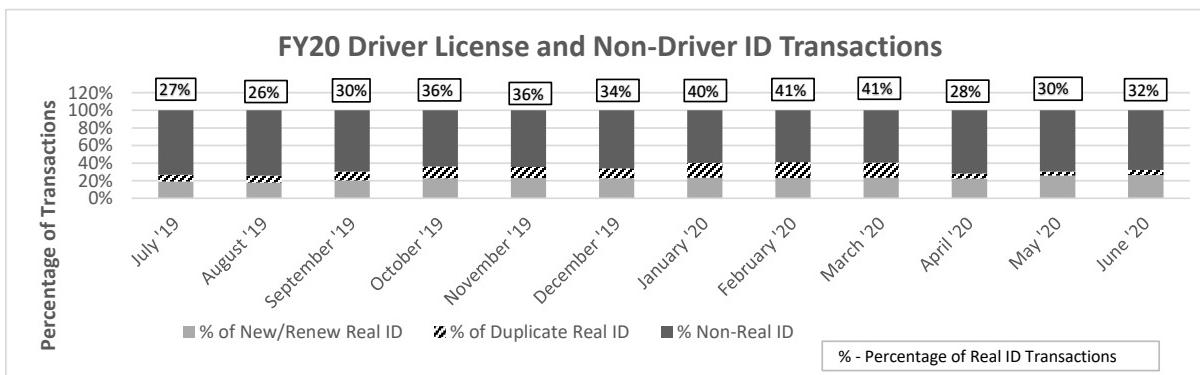
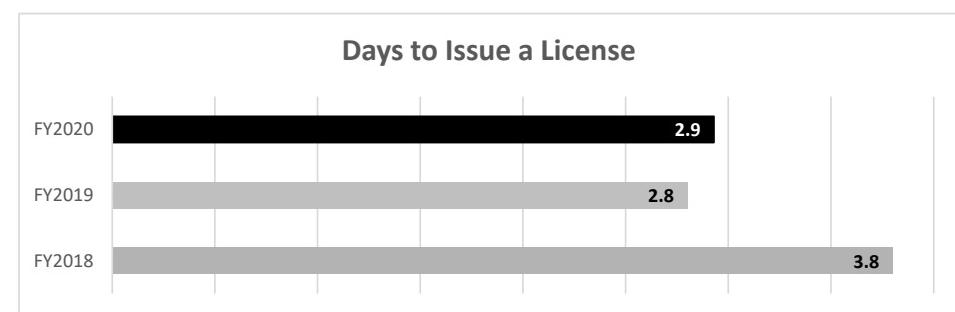
Program Name - Driver License Bureau

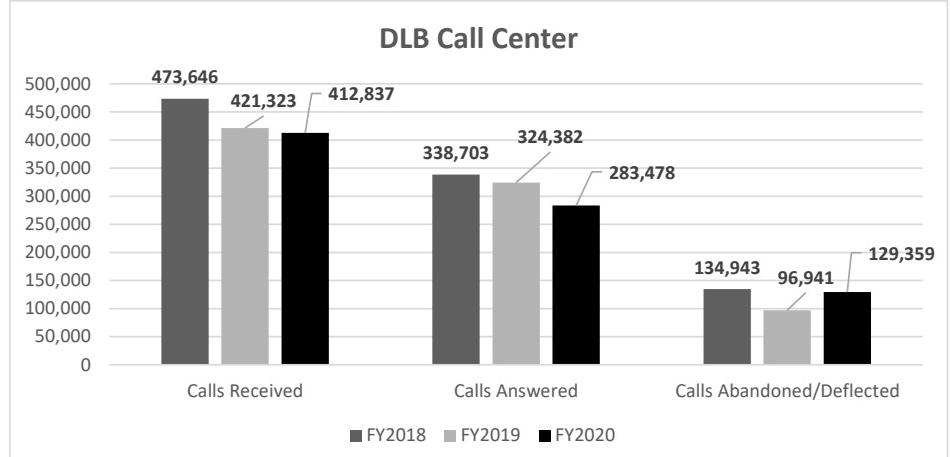
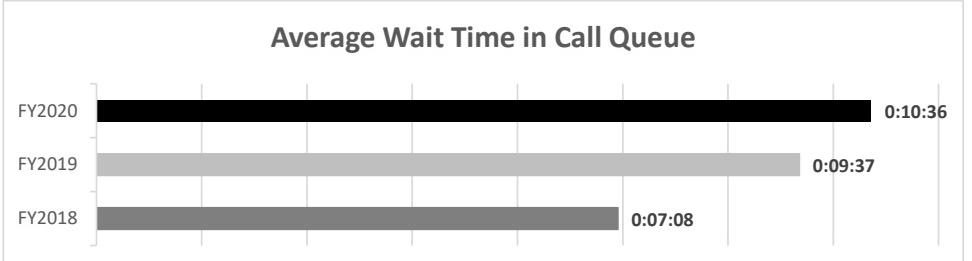
Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division

2b. Provide a measure(s) of the program's quality.

The target for the number of days to issue a license is contractual with the vendor. Except in extraordinary circumstances, if they do not issue a driver license or non-driver identification card within three days, we collect liquidated damages.

In FY20, we issued 1,113,712 driver and non-driver ID's in 2.9 days, on average.



| PROGRAM DESCRIPTION | | | | | | | | | | | | | | | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------------------------|----------|-------------------|--------|---------|----------------|---------|---------|---------|----------------|---------|---------|---------|---------------------------|---------|--------|---------|
| Department of Revenue | | HB Section(s): 4.005 and 4.015 | | | | | | | | | | | | | | | | |
| Program Name - Driver License Bureau | | | | | | | | | | | | | | | | | | |
| Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division | | | | | | | | | | | | | | | | | | |
| 2b. Provide a measure(s) of the program's quality (cont). | | | | | | | | | | | | | | | | | | |
| <p>The Department Initiative, Road to 100%, began in 2018. The goals of Road to 100% are to reduce incoming calls by 30% and answer 100% of all calls that come in. We have made many changes in our call center over the past two years to improve the overall experience of our customers when they need help and call our call center. These efforts have led to a decrease in the number of calls received. Due to a high turnover rate from team members in the call center advancing to the processing sections, the number of calls answered decreased this year. However, the Bureau recognized this gap in our initiative to retain knowledgeable employees and have implemented a continuous posting process that enables us to rapidly hire new employees and fill vacancies.</p> | | | | | | | | | | | | | | | | | | |
|  <table border="1"> <caption>DLB Call Center Statistics</caption> <thead> <tr> <th>Category</th> <th>FY2018</th> <th>FY2019</th> <th>FY2020</th> </tr> </thead> <tbody> <tr> <td>Calls Received</td> <td>473,646</td> <td>421,323</td> <td>412,837</td> </tr> <tr> <td>Calls Answered</td> <td>338,703</td> <td>324,382</td> <td>283,478</td> </tr> <tr> <td>Calls Abandoned/Deflected</td> <td>134,943</td> <td>96,941</td> <td>129,359</td> </tr> </tbody> </table> | | | Category | FY2018 | FY2019 | FY2020 | Calls Received | 473,646 | 421,323 | 412,837 | Calls Answered | 338,703 | 324,382 | 283,478 | Calls Abandoned/Deflected | 134,943 | 96,941 | 129,359 |
| Category | FY2018 | FY2019 | FY2020 | | | | | | | | | | | | | | | |
| Calls Received | 473,646 | 421,323 | 412,837 | | | | | | | | | | | | | | | |
| Calls Answered | 338,703 | 324,382 | 283,478 | | | | | | | | | | | | | | | |
| Calls Abandoned/Deflected | 134,943 | 96,941 | 129,359 | | | | | | | | | | | | | | | |
|  <table border="1"> <caption>Average Wait Time in Call Queue</caption> <thead> <tr> <th>Year</th> <th>Average Wait Time</th> </tr> </thead> <tbody> <tr> <td>FY2020</td> <td>0:10:36</td> </tr> <tr> <td>FY2019</td> <td>0:09:37</td> </tr> <tr> <td>FY2018</td> <td>0:07:08</td> </tr> </tbody> </table> | | | Year | Average Wait Time | FY2020 | 0:10:36 | FY2019 | 0:09:37 | FY2018 | 0:07:08 | | | | | | | | |
| Year | Average Wait Time | | | | | | | | | | | | | | | | | |
| FY2020 | 0:10:36 | | | | | | | | | | | | | | | | | |
| FY2019 | 0:09:37 | | | | | | | | | | | | | | | | | |
| FY2018 | 0:07:08 | | | | | | | | | | | | | | | | | |

| PROGRAM DESCRIPTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|---------------|-----------------|--------------|-------------------|---------------------|-------------------|---------------------|------------|---------------------|--------|---------------|---------------|--------------|-------------|--------------|--------------|--------------|--|--------|---------------|---------------|--------------|-------------|--------------|--------------|--------------|--------------|--------|---------------|---------------|--------------|-------------|--------------|--------------|--------------|--------------|
| Department of Revenue | HB Section(s): 4.005 and 4.015 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Program Name - Driver License Bureau | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>In FY2020, the average turnaround time for an accident case to be processed is 60-65 days before the suspension would go effective. Within the 60-65 days, several different processes occur. The Department is statutorily required to enter the accident report within 10 days of being received; we average 5-7 days. There are three types of accident suspensions: Failure to File Accident Report, which suspends the license if we have not received a response within 15 days from request; Mandatory Insurance Suspension, which suspends the license 30 days from the date the notice was mailed; and Mandatory Insurance/Security Suspension, which suspends the license 30 days from the date the notice was mailed.</p> <p>Within the Accidents and Reinstatement section of DLB, Failure to Pay Judgments are keyed within 3-5 days and action is active 5 days after being keyed. Out of state judgments and accidents are keyed within 5 days and action is active 3 days after being keyed. Failure to maintain financial responsibility suspensions are keyed daily, a notice is generated the following day, and the suspension becomes effective 15 days from the notice.</p> <p>The Department is statutorily required to add a conviction to a driving records within 10 days from the date of conviction, 7 days for CDL. We average a 2-3 day turnaround time for adding convictions to driver records. Administrative Alcohol suspensions and revocations, Chemical Refusal revocations, Abuse and Lose suspensions, Minor in Possession and Zero Tolerance suspensions are all keyed within 3-5 days of being received. Child Support Suspensions are keyed daily.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>2c. Provide a measure(s) of the program's impact.</p> <p>The Department collects and distributes motor vehicle and driver license taxes and fees that fund various state, city and county programs.</p> <table border="1"> <thead> <tr> <th>Fiscal Year</th> <th>Highway Related</th> <th>Education</th> <th>General Revenue</th> <th>Conservation</th> <th>Natural Resources</th> <th>Other Miscellaneous</th> <th>Motor Fuel</th> <th>Local Sales and Use</th> </tr> </thead> <tbody> <tr> <td>FY2018</td> <td>\$372,074,499</td> <td>\$551,012,771</td> <td>\$78,666,759</td> <td>\$4,713,739</td> <td>\$11,634,453</td> <td>\$14,543,048</td> <td>\$27,567,553</td> <td></td> </tr> <tr> <td>FY2019</td> <td>\$374,318,109</td> <td>\$547,518,910</td> <td>\$76,861,158</td> <td>\$5,511,662</td> <td>\$11,380,698</td> <td>\$14,225,855</td> <td>\$27,191,626</td> <td>\$58,286,781</td> </tr> <tr> <td>FY2020</td> <td>\$378,242,558</td> <td>\$549,102,269</td> <td>\$77,842,456</td> <td>\$6,077,415</td> <td>\$11,614,283</td> <td>\$14,517,839</td> <td>\$26,853,166</td> <td>\$59,498,825</td> </tr> </tbody> </table> <p>Legend:</p> <ul style="list-style-type: none"> Highway Related Education General Revenue Conservation Natural Resources Other Miscellaneous Motor Fuel Local Sales and Use | | Fiscal Year | Highway Related | Education | General Revenue | Conservation | Natural Resources | Other Miscellaneous | Motor Fuel | Local Sales and Use | FY2018 | \$372,074,499 | \$551,012,771 | \$78,666,759 | \$4,713,739 | \$11,634,453 | \$14,543,048 | \$27,567,553 | | FY2019 | \$374,318,109 | \$547,518,910 | \$76,861,158 | \$5,511,662 | \$11,380,698 | \$14,225,855 | \$27,191,626 | \$58,286,781 | FY2020 | \$378,242,558 | \$549,102,269 | \$77,842,456 | \$6,077,415 | \$11,614,283 | \$14,517,839 | \$26,853,166 | \$59,498,825 |
| Fiscal Year | Highway Related | Education | General Revenue | Conservation | Natural Resources | Other Miscellaneous | Motor Fuel | Local Sales and Use | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FY2018 | \$372,074,499 | \$551,012,771 | \$78,666,759 | \$4,713,739 | \$11,634,453 | \$14,543,048 | \$27,567,553 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FY2019 | \$374,318,109 | \$547,518,910 | \$76,861,158 | \$5,511,662 | \$11,380,698 | \$14,225,855 | \$27,191,626 | \$58,286,781 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FY2020 | \$378,242,558 | \$549,102,269 | \$77,842,456 | \$6,077,415 | \$11,614,283 | \$14,517,839 | \$26,853,166 | \$59,498,825 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - Driver License Bureau

Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division

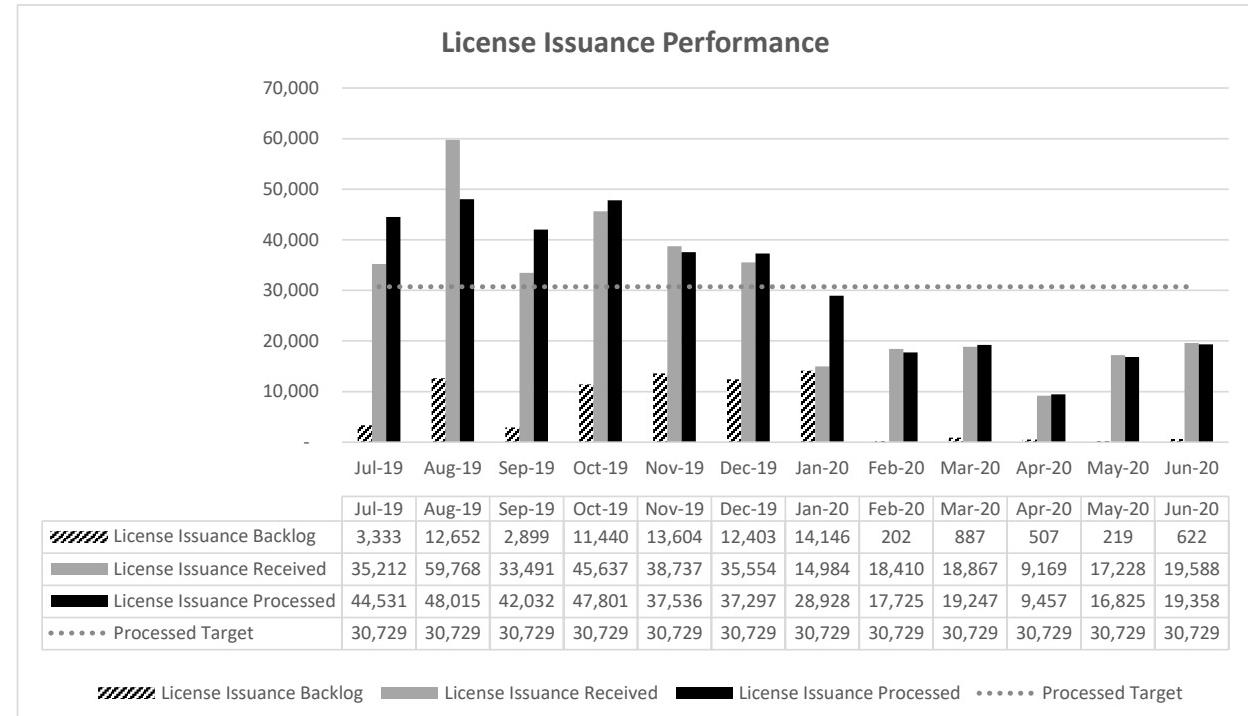
2d. Provide a measure(s) of the program's efficiency.

The Driver License Bureau has 53 frontline team members who process the work received for Issuance, Reinstatement, Suspensions, Revocations, and Accidents.

DLB is efficiently using the team members to process the work that comes in each month, which is reflected by the little work in progress seen within the bureau.

We began tracking backlog, work received, and work processed differently in January 2019.

The processed targets are determined by the average number of work received each month.



PROGRAM DESCRIPTION

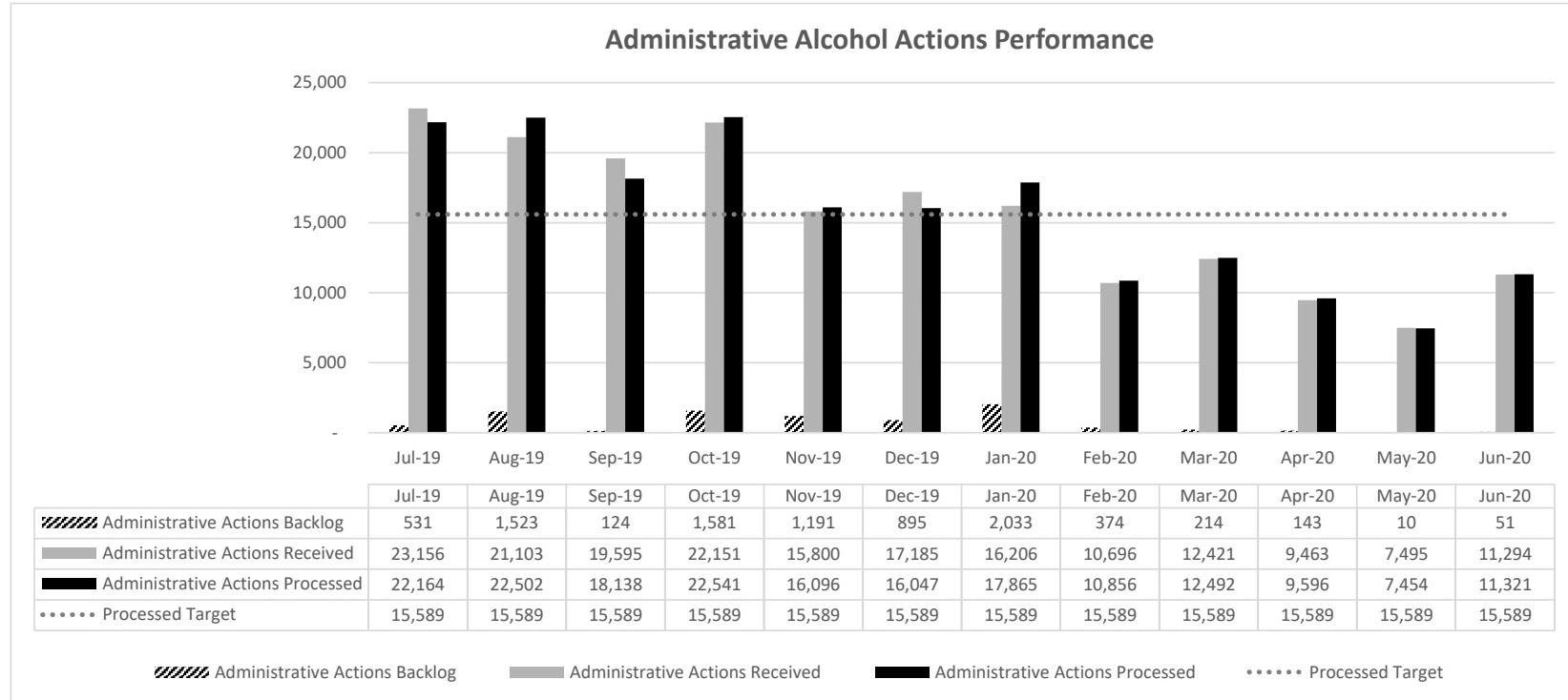
Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - Driver License Bureau

Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division

2d. Provide a measure(s) of the program's efficiency (cont).



PROGRAM DESCRIPTION

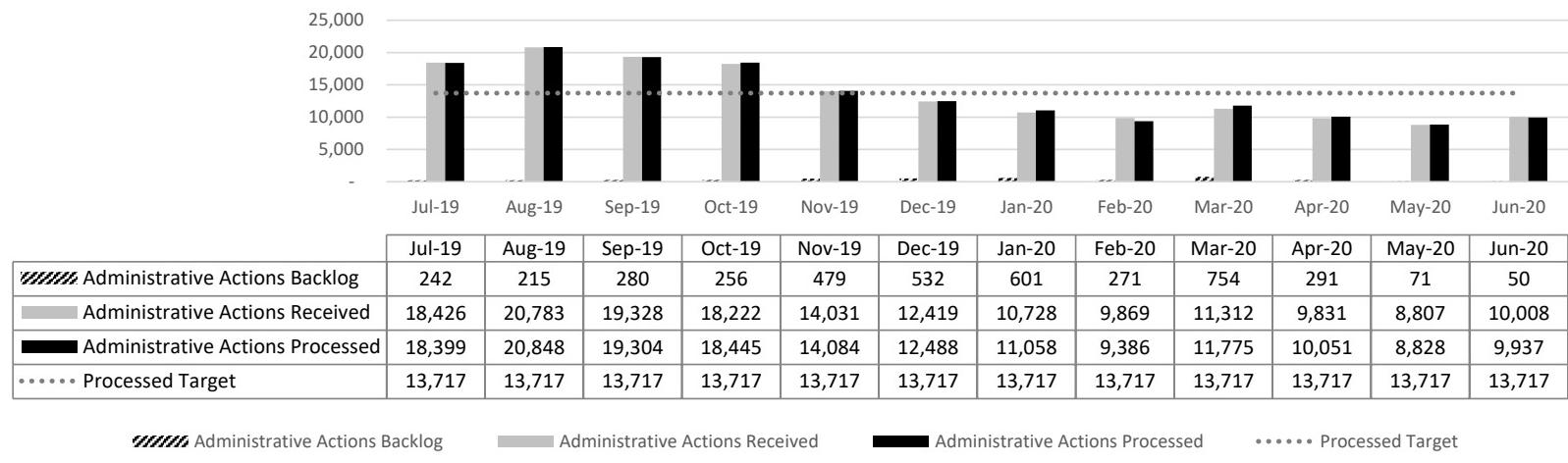
Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - Driver License Bureau

Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division

Accidents and Reinstatement Performance



DRIVER LICENSE

| | 2016 | 2017 | 2018 | 2019 | 2020 |
|--------------|--------------|--------------|--------------|--------------|--------------|
| Collections | \$19,470,942 | \$18,085,930 | \$20,114,930 | \$19,053,330 | \$15,337,661 |
| Expenditures | \$6,757,856 | \$6,526,133 | \$6,774,011 | \$7,665,665 | \$7,447,285 |
| ROI | \$1.88 | \$1.77 | \$1.97 | \$1.49 | \$1.06 |

| PROGRAM DESCRIPTION | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|-------------|-----------|-----------|-------|-------|--------------|-----------|-----------|-----------|-----------|--------------|-----------|-----------|-----------|-----------|--------------|-----------|-----------|-----------|-----------|---------------|--|--|--|--|
| Department of Revenue | HB Section(s): <u>4.005 and 4.015</u> | | | | | | | | | | | | | | | | | | | | | | | | | |
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| <p>3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)</p> <table border="1"> <caption>Program Expenditure History</caption> <thead> <tr> <th>Fiscal Year</th> <th>DGR</th> <th>FEDERAL</th> <th>OTHER</th> <th>TOTAL</th> </tr> </thead> <tbody> <tr> <td>FY 18 Actual</td> <td>1,169,737</td> <td>1,923,577</td> <td>2,061,757</td> <td>3,231,494</td> </tr> <tr> <td>FY 19 Actual</td> <td>1,504,705</td> <td>1,747,308</td> <td>1,918,169</td> <td>3,428,282</td> </tr> <tr> <td>FY 20 Actual</td> <td>1,463,876</td> <td>1,384,700</td> <td>3,211,184</td> <td>3,302,869</td> </tr> <tr> <td>FY 21 Planned</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Legend: □ DGR □ FEDERAL ■ OTHER ■ TOTAL</p> | | Fiscal Year | DGR | FEDERAL | OTHER | TOTAL | FY 18 Actual | 1,169,737 | 1,923,577 | 2,061,757 | 3,231,494 | FY 19 Actual | 1,504,705 | 1,747,308 | 1,918,169 | 3,428,282 | FY 20 Actual | 1,463,876 | 1,384,700 | 3,211,184 | 3,302,869 | FY 21 Planned | | | | |
| Fiscal Year | DGR | FEDERAL | OTHER | TOTAL | | | | | | | | | | | | | | | | | | | | | | |
| FY 18 Actual | 1,169,737 | 1,923,577 | 2,061,757 | 3,231,494 | | | | | | | | | | | | | | | | | | | | | | |
| FY 19 Actual | 1,504,705 | 1,747,308 | 1,918,169 | 3,428,282 | | | | | | | | | | | | | | | | | | | | | | |
| FY 20 Actual | 1,463,876 | 1,384,700 | 3,211,184 | 3,302,869 | | | | | | | | | | | | | | | | | | | | | | |
| FY 21 Planned | | | | | | | | | | | | | | | | | | | | | | | | | | |

4. What are the sources of the "Other" funds?

DOR Specialty Plate Fund (0775), Motor Vehicle Commission Fund (0588) State Highways and Transportation Department Fund (0644)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12, 15, 22, and 30; Chapters 32, 144, 154, 301, 302, 303, 306

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

PROGRAM DESCRIPTION

| | |
|-----------------------------------------------------------------------------------------------------------------------|------------------------------------|
| Department of Revenue | HB Section(s): <u>4.005</u> |
| Program Name - Motor Vehicle Bureau | |
| Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund | |

1a. What strategic priority does this program address?

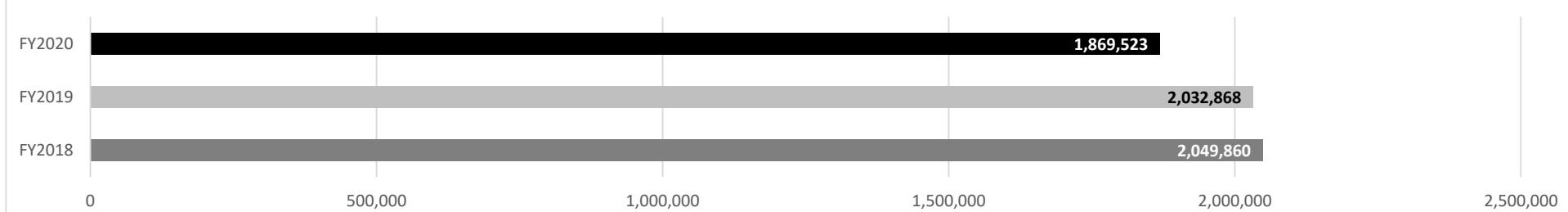
Embed Transformational Purpose; Focus on Service Culture; Team Member Recognition and Engagement; Partnerships; IT Roadmap

1b. What does this program do?

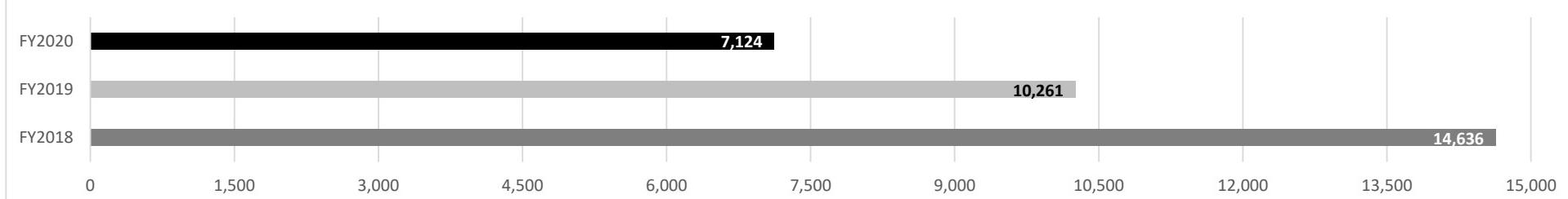
The Motor Vehicle Bureau issues ownership documents, registers vehicle and trailer plates and regulates business to help citizens who sell, purchase, or salvage a vehicle, marine craft, or trailer by ensuring vehicles are properly registered and dealerships follow state rules and regulations.

2a. Provide an activity measure(s) for the program.

Motor Vehicle Titles Issued*



Business Licenses Issued**



*Includes motor vehicle and marine titles issued.

**Business Licenses include motor vehicle dealers, marine craft dealers, salvage dealers, title service, and lease rental.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005

Program Name - Motor Vehicle Bureau

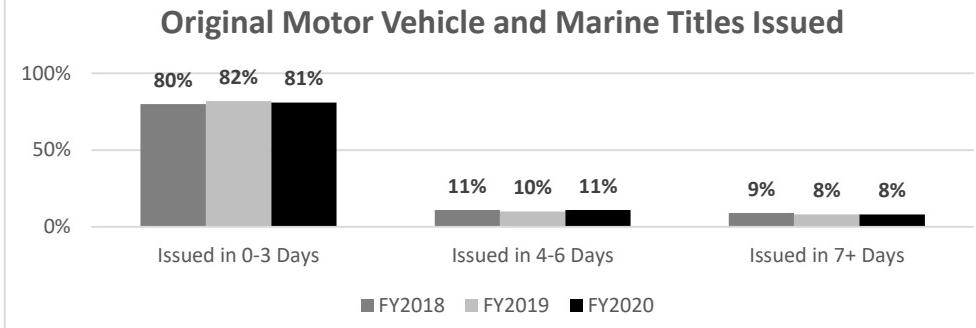
Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

2b. Provide a measure(s) of the program's quality.

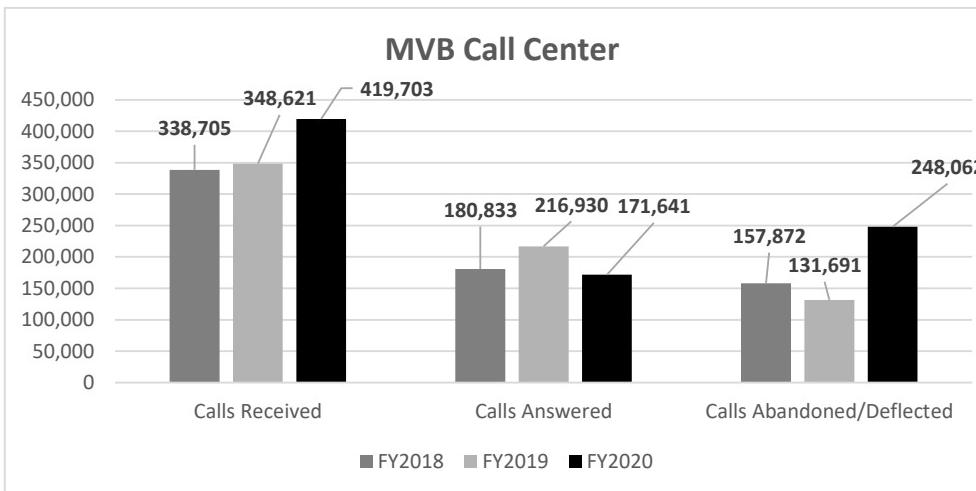
The target for the number of days to issue a title is three days.

The national average for original titles to be issued is three to four weeks after title application is received.

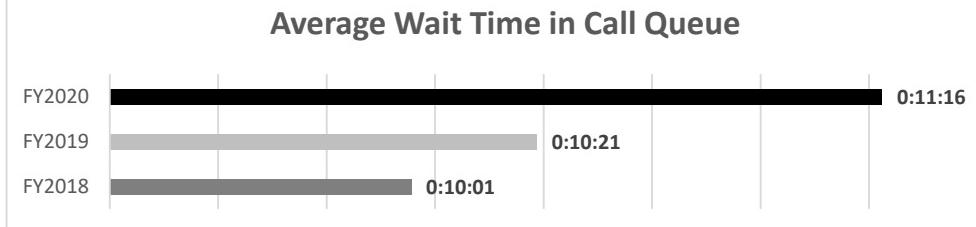
In FY20, we issued 1,764,675 original motor vehicle and marine titles and 81% of those (1,434,472) were issued in 0-3 days.



The Department Initiative, Road to 100%, began in 2018. The goals of Road to 100% are to reduce incoming calls by 30% and answer 100% of all calls that come in. We have made many changes in our call center over the past two years to improve the overall experience of our customers when they need help and call our call center. These efforts have led to a decrease in the number of calls received in FY2018 and FY2019. In FY2020, we experienced a high turnover rate from team members in the call center advancing to the processing sections. The Bureau recognized this gap in our initiative to retain knowledgeable employees and have implemented a continuous posting process that enables us to rapidly hire new employees and fill vacancies.



The target for Average Wait Time for FY2021 will be three seconds based on the best of the best in call centers across the U.S.



PROGRAM DESCRIPTION

| | | |
|-----------------------------------------------------------------------------------------------------------------------|----------------|-------|
| Department of Revenue | HB Section(s): | 4.005 |
| Program Name - Motor Vehicle Bureau | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund | | |

The Department of Revenue is statutorily required to process new dealer applications within eight hours of receipt. In FY2020, the Department processed 717 new dealer applications and met the statutory requirement.

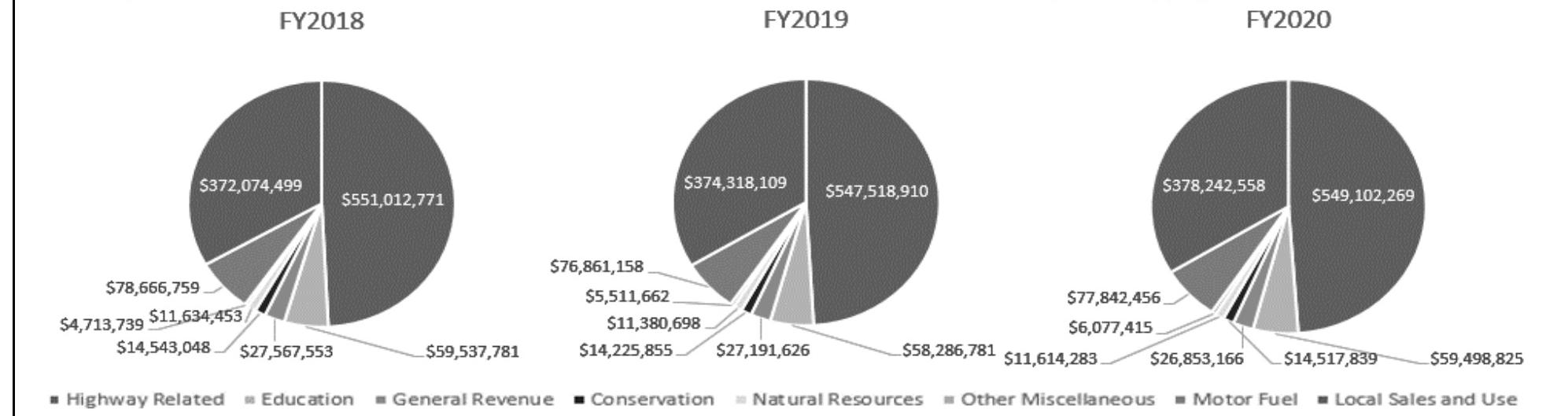
The Dealer renewal season in FY2020 began September 4, 2019 and 5,318 dealer renewal letters were issued, which was a small decrease compared to prior years due to the implementation of two-year licensing for Dealers in early 2019. The Department brought in temporary employees to process incoming paperwork sent in response to the renewal notices.

The Department received complaints regarding licensed dealerships, and the bureau reviews the complaints, investigates, and takes the appropriate actions. If Administration determines that the complaint needs further investigation, a case is opened and the Compliance and Investigation Bureau (CIB) audits and investigates the licensee. CIB and MVB work together to ensure that the investigations are completed and disciplinary action is taken when necessary. If CIB finds that action needs to be taken, all parties involved are notified. In FY2020, 352 complaints had actions taken against them. Disciplinary actions can include a penalty assessment up to license revocation.

This is an important and necessary process to ensure consumers are protected and that licensed dealers conduct business in accordance with the law.

2c. Provide a measure(s) of the program's impact.

The Department collects and distributes motor vehicle and driver license taxes and fees that fund various state, city and county programs.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005

Program Name - Motor Vehicle Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

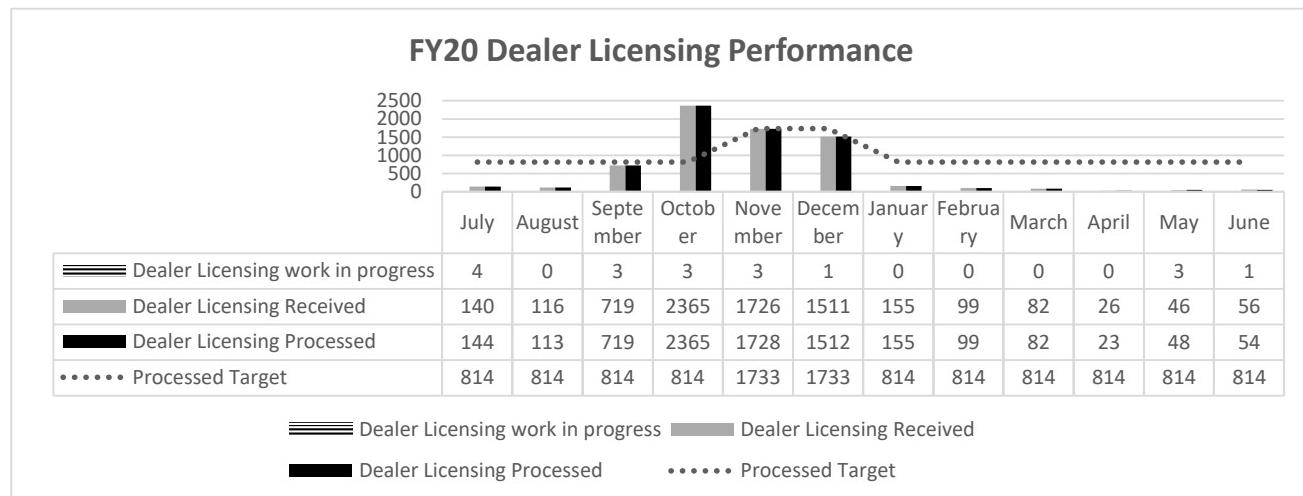
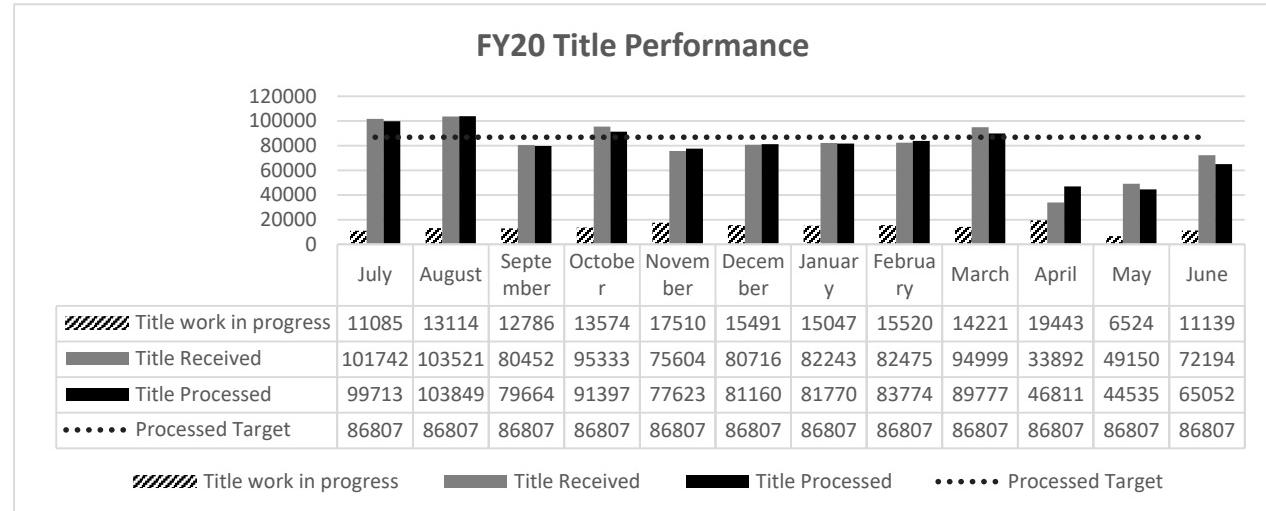
2d. Provide a measure(s) of the program's efficiency.

The Motor Vehicle Bureau has 101 frontline team members who process the work received for titles, registration, and dealer licensing.

We started tracking work in progress, work received, and work processed differently in October 2019.

There are 38 different functions associated with titles that are taken into consideration for title performance.

The processed targets are determined by the average volume of work received each month. We anticipate Dealers being busier during November and December so we plan to utilize resources to hit higher targets during those months.



PROGRAM DESCRIPTION

| | | |
|-----------------------------------------------------------------------------------------------------------------------|-----------------------|--------------|
| Department of Revenue | HB Section(s): | 4.005 |
| Program Name - Motor Vehicle Bureau | | |
| Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund | | |

MOTOR VEHICLE TITLE

| | 2016 | 2017 | 2018 | 2019 | 2020 |
|--------------|---------------|---------------|---------------|---------------|---------------|
| Collections | \$842,631,202 | \$876,682,502 | \$899,169,851 | \$914,343,016 | \$927,750,270 |
| Expenditures | \$5,370,748 | \$5,796,507 | \$5,650,411 | \$5,879,642 | \$5,904,219 |
| ROI | \$155.89 | \$150.24 | \$158.13 | \$154.51 | \$156.13 |

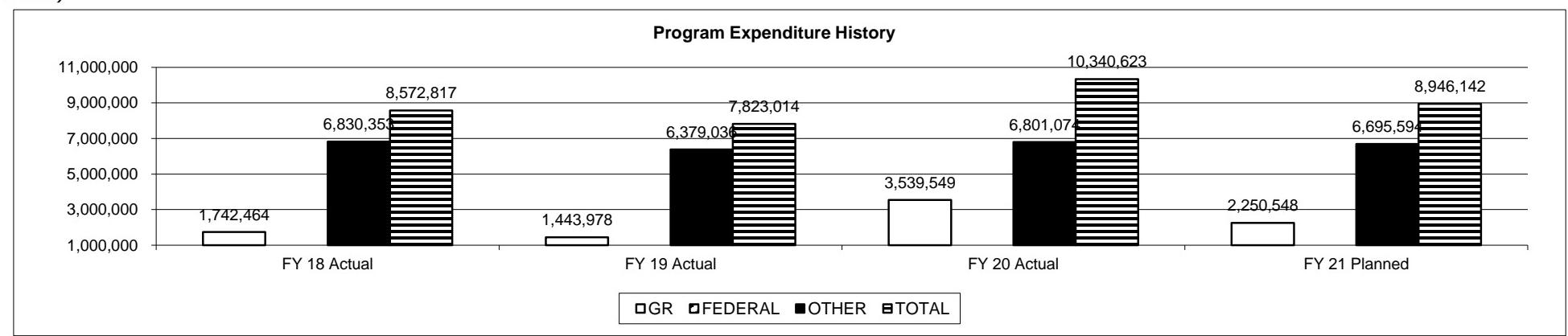
MOTOR VEHICLE REGISTRATION

| | 2016 | 2017 | 2018 | 2019 | 2020 |
|--------------|---------------|---------------|---------------|---------------|---------------|
| Collections | \$175,207,181 | \$176,495,944 | \$179,123,494 | \$166,750,350 | \$173,505,009 |
| Expenditures | \$7,115,070 | \$7,178,799 | \$6,758,165 | \$5,879,000 | \$8,794,187 |
| ROI | \$23.62 | \$23.59 | \$25.50 | \$27.36 | \$18.73 |

MOTOR FUEL TAX

| | 2016 | 2017 | 2018 | 2019 | 2020 |
|--------------|---------------|---------------|---------------|---------------|---------------|
| Collections | \$725,918,607 | \$734,940,610 | \$728,757,665 | \$736,772,276 | \$718,664,451 |
| Expenditures | \$416,380 | \$581,707 | \$412,905 | \$462,603 | \$308,513 |
| ROI | \$1,742.40 | \$1,262.42 | \$1,763.95 | \$1,591.67 | \$2,328.45 |

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



| PROGRAM DESCRIPTION | |
|--------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| Department of Revenue | HB Section(s): <u>4.005</u> |
| Program Name - Motor Vehicle Bureau | |
| Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund | |
| 4. What are the sources of the "Other " funds? | |
| State Highways and Transportation Department Fund (0644) DOR Specialty Plate Fund (0775), Motor Vehicle Commission Fund (0588) | |
| 5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.) | |
| Missouri Constitution, Article IV, Sections 12, 15, 22, and 30; Chapters 32, 144, 154, 301, 302, 303, 306 | |
| 6. Are there federal matching requirements? If yes, please explain. | |
| No | |
| 7. Is this a federally mandated program? If yes, please explain. | |
| No | |

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - License Offices Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

1a. What strategic priority does this program address?

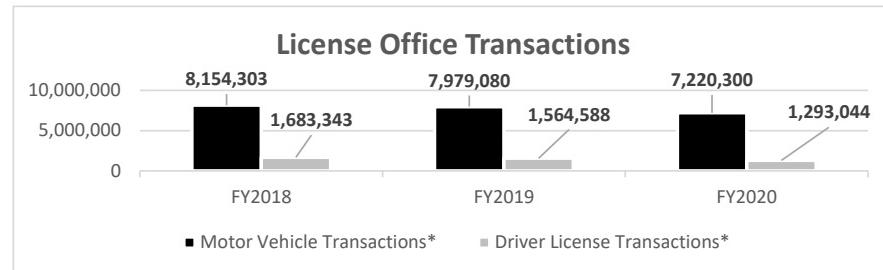
Embed Transformational Purpose; Focus on Service Culture; Team Member Recognition and Engagement; Partnerships; IT Roadmap

1b. What does this program do?

The License Offices Bureau, oversees Missouri License Offices throughout the state to help Missourians that need to complete a motor vehicle or driver licensing transactions by ensuring the offices are complying with contract requirements and fulfilling the needs of the citizens efficiently.

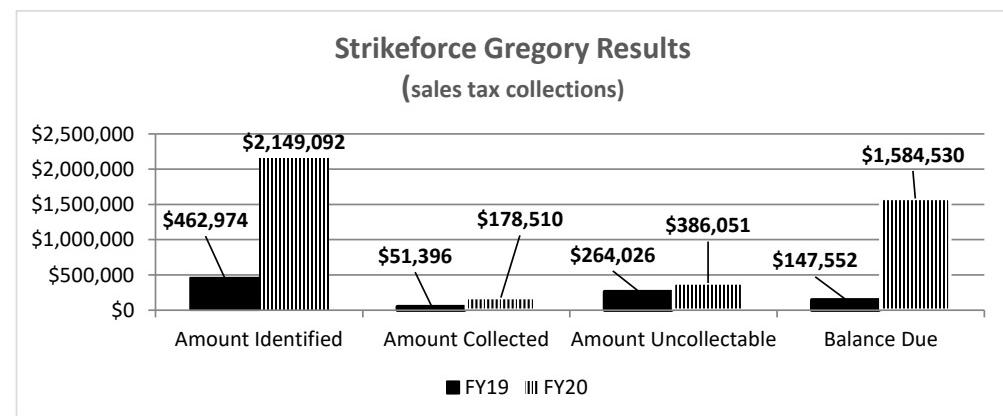
2a. Provide an activity measure(s) for the program.

| License Offices | FY2018 | FY2019 | FY2020 |
|------------------------------|-----------|-----------|-----------|
| Motor Vehicle Transactions* | 8,154,303 | 7,979,080 | 7,220,300 |
| Driver License Transactions* | 1,683,343 | 1,564,588 | 1,293,044 |



| Strikeforce Gregory - Additional Vehicle Sales Tax Owed | |
|---------------------------------------------------------|-----------|
| August - December 2019** | |
| Amount Identified | \$462,974 |
| Amount Collected | \$51,396 |
| Amount Uncollectable*** | \$264,026 |
| Balance Due | \$147,552 |

| Strikeforce Gregory - Additional Vehicle Sales Tax Owed | |
|---------------------------------------------------------|-------------|
| FY2020 | |
| Amount Identified | \$2,149,092 |
| Amount Collected | \$178,510 |
| Amount Uncollectable*** | \$386,051 |
| Balance Due | \$1,584,530 |



*Excludes transactions completed or mailed in to the Jefferson City central office or transactions completed online. The number for DL Transactions is approximate, not exact.

**Although the appropriations started July 1, 2019, the first team member did not start until August 2019 so no transactions were reviewed in July 2019.

***Amount Uncollectable - The customer was able to provide proof they do not owe the additional sales tax assessed and therefore the amount is not collectable.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - License Offices Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

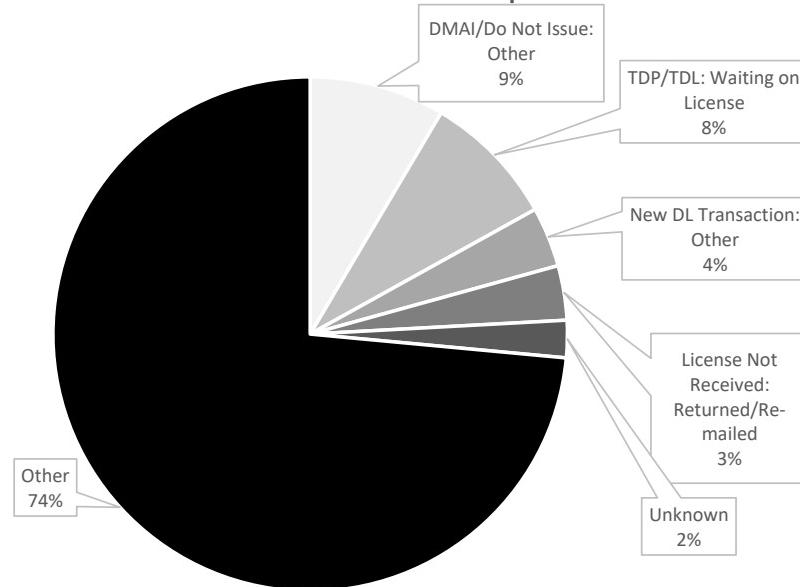
2b. Provide a measure(s) of the program's quality.

174 License Offices across the state are able to call in to the Jefferson City central office when they have questions regarding Motor Vehicle or Driver Licensing transactions. Instead of turning a customer away or redirecting them to the central office, they call a dedicated line for help while they are with the customer. The calls that come in to the central office are tracked by the reason for the call and the data is used to determine the training necessary overall or for specific offices with the intent to make clerks in the field more knowledgeable and able to independently assist customers quickly and efficiently.

| Total Calls to Driver License Bureau | |
|--------------------------------------|--------|
| FY2020 | 81,335 |
| FY2019 | 87,288 |
| FY2018 | 82,575 |

| Total Calls to Motor Vehicle Bureau | |
|-------------------------------------|--------|
| FY2020 | 51,301 |
| FY2019 | 56,122 |
| FY2018 | 56,467 |

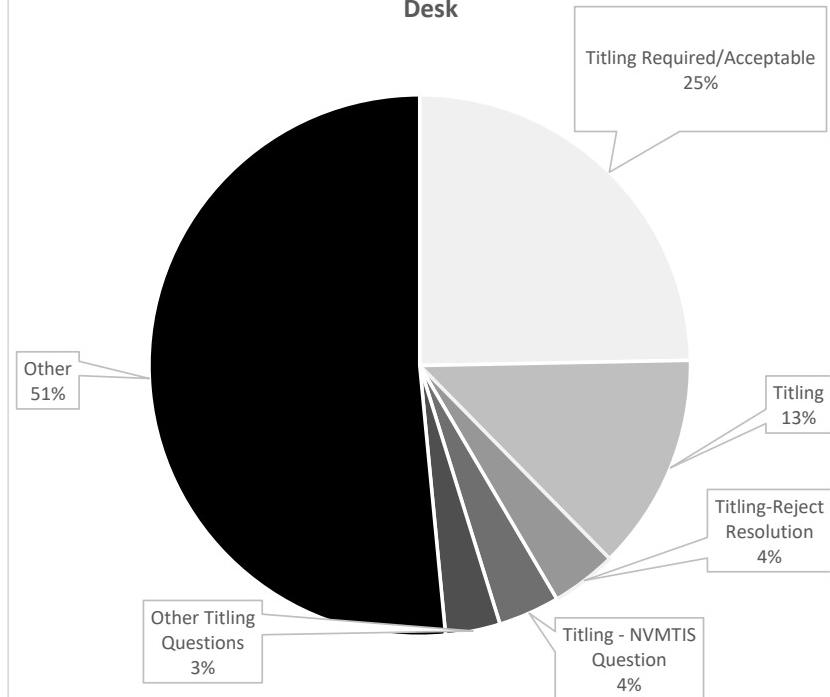
FY2020 - Phone Assistance from Driver License Help Desk



DMAI = Driver Missouri AAMVAnet Interface

TDP/TDL = Temporary Driving Privilege

FY2020 - Phone Assistance from Motor Vehicle Help Desk



NVMTIS = National Motor Vehicle Title Information System

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005 and 4.015

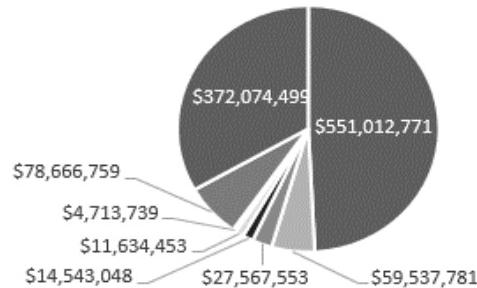
Program Name - License Offices Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

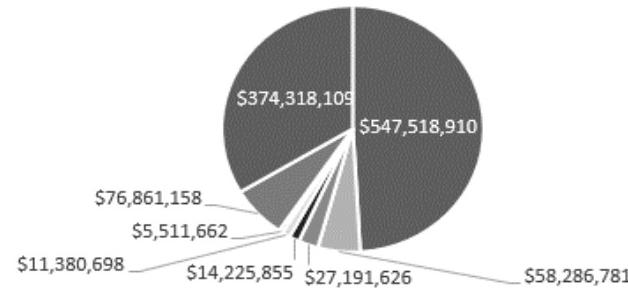
2c. Provide a measure(s) of the program's impact.

The Department collects and distributes motor vehicle and driver license taxes and fees that fund various state, city and county programs.

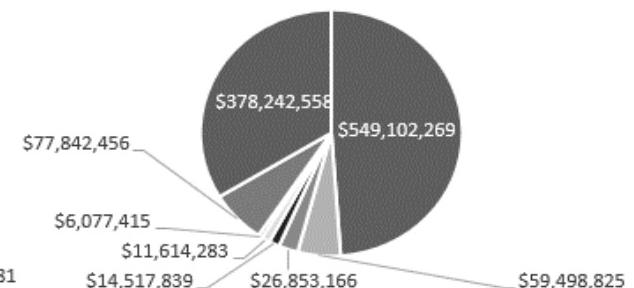
FY2018



FY2019



FY2020



■ Highway Related ■ Education ■ General Revenue ■ Conservation ■ Natural Resources ■ Other Miscellaneous ■ Motor Fuel ■ Local Sales and Use

2d. Provide a measure(s) of the program's efficiency.

Anyone who visits a license office through the state has the opportunity to fill out a customer satisfaction survey. The results are gathered and the responses are rolled up into a grade point average. This data helps us understand the overall performance of the license offices across the state. We have made significant efforts to increase the Citizen Report Card Results-- we have increased training and improved communication efforts.



PROGRAM DESCRIPTION

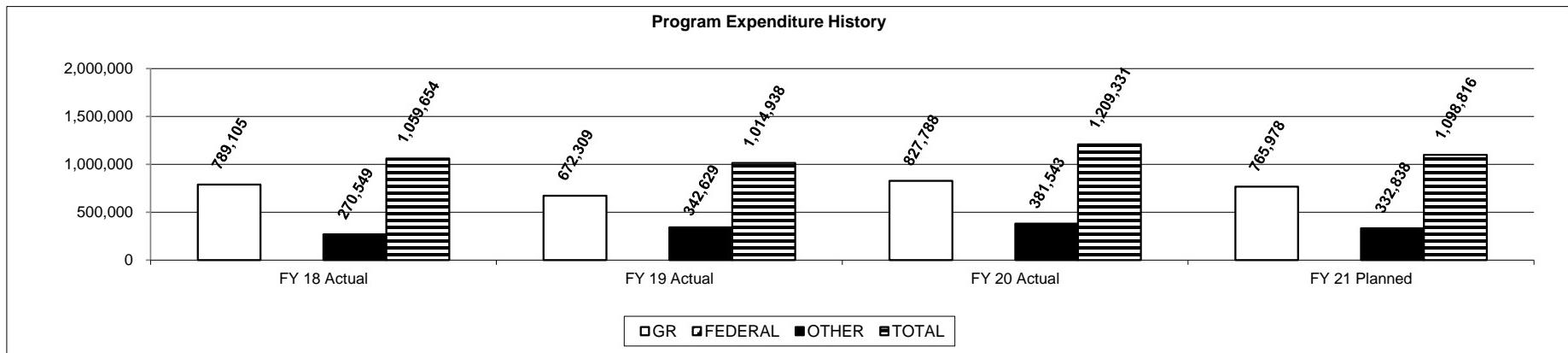
Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - License Offices Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other" funds?

DOR Specialty Plate Fund (0775), Motor Vehicle Commission Fund (0588)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12, 15, 22, and 30; Chapters 32, 144, 154, 301, 302, 303, 306

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| GENERAL COUNSEL'S OFFICE | | | | | | | | |
| CORE | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 1,926,656 | 42.38 | 2,076,598 | 49.80 | 2,076,598 | 49.80 | 1,914,181 | 45.30 |
| DEPT OF REVENUE | 95,359 | 2.25 | 225,376 | 3.00 | 225,376 | 3.00 | 225,376 | 3.00 |
| MOTOR VEHICLE COMMISSION | 430,556 | 9.12 | 464,504 | 10.50 | 464,504 | 10.50 | 464,504 | 10.50 |
| TOBACCO CONTROL SPECIAL | 0 | 0.00 | 43,985 | 0.00 | 43,985 | 0.00 | 43,985 | 0.00 |
| TOTAL - PS | 2,452,571 | 53.75 | 2,810,463 | 63.30 | 2,810,463 | 63.30 | 2,648,046 | 58.80 |
| EXPENSE & EQUIPMENT | | | | | | | | |
| GENERAL REVENUE | 88,594 | 0.00 | 112,934 | 0.00 | 112,934 | 0.00 | 100,949 | 0.00 |
| DEPT OF REVENUE | 92,594 | 0.00 | 211,427 | 0.00 | 211,427 | 0.00 | 211,427 | 0.00 |
| MOTOR VEHICLE COMMISSION | 27,643 | 0.00 | 28,118 | 0.00 | 28,118 | 0.00 | 28,118 | 0.00 |
| TOBACCO CONTROL SPECIAL | 3,203 | 0.00 | 3,323 | 0.00 | 3,323 | 0.00 | 3,323 | 0.00 |
| TOTAL - EE | 212,034 | 0.00 | 355,802 | 0.00 | 355,802 | 0.00 | 343,817 | 0.00 |
| TOTAL | 2,664,605 | 53.75 | 3,166,265 | 63.30 | 3,166,265 | 63.30 | 2,991,863 | 58.80 |
| Pay Plan - 0000012 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 19,141 | 0.00 |
| DEPT OF REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,253 | 0.00 |
| MOTOR VEHICLE COMMISSION | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,645 | 0.00 |
| TOBACCO CONTROL SPECIAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 440 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 26,479 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 26,479 | 0.00 |
| GRAND TOTAL | \$2,664,605 | 53.75 | \$3,166,265 | 63.30 | \$3,166,265 | 63.30 | \$3,018,342 | 58.80 |

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CORE DECISION ITEM

| Department of Revenue | Budget Unit | 86130C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|----------------|------------------------------------------------------------------------------|------------------|---------------------------------------------------------------------------------------------------------------------------------|--------------|-------------|--------------|--------------|---------|-----------|-----------|---------|---------|--------|---------|------------|---|---|---|---|------------|---|---|---|---|--------------|------------------|----------------|----------------|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------|----------------|--------------|--------------|-----------|-----------|---------|---------|-----------|-----------|---------|---------|--------|---------|------------|---|---|---|---|------------|---|---|---|---|--------------|------------------|----------------|----------------|------------------|
| Division - General Counsel's Office | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Core | HB Section | 4.02 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FY 2022 Budget Request <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td><td>2,076,598</td><td>225,376</td><td>508,489</td><td>2,810,463</td></tr> <tr> <td>EE</td><td>112,934</td><td>211,427</td><td>31,441</td><td>355,802</td></tr> <tr> <td>PSD</td><td>0</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>TRF</td><td>0</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>Total</td><td>2,189,532</td><td>436,803</td><td>539,930</td><td>3,166,265</td></tr> </tbody> </table> | | | GR | Federal | Other | Total | PS | 2,076,598 | 225,376 | 508,489 | 2,810,463 | EE | 112,934 | 211,427 | 31,441 | 355,802 | PSD | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 | Total | 2,189,532 | 436,803 | 539,930 | 3,166,265 | FY 2022 Governor's Recommendation <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td><td>1,914,181</td><td>225,376</td><td>508,489</td><td>2,648,046</td></tr> <tr> <td>EE</td><td>100,949</td><td>211,427</td><td>31,441</td><td>343,817</td></tr> <tr> <td>PSD</td><td>0</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>TRF</td><td>0</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>Total</td><td>2,015,130</td><td>436,803</td><td>539,930</td><td>2,991,863</td></tr> </tbody> </table> | | GR | Federal | Other | Total | PS | 1,914,181 | 225,376 | 508,489 | 2,648,046 | EE | 100,949 | 211,427 | 31,441 | 343,817 | PSD | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 | Total | 2,015,130 | 436,803 | 539,930 | 2,991,863 |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 2,076,598 | 225,376 | 508,489 | 2,810,463 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 112,934 | 211,427 | 31,441 | 355,802 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 2,189,532 | 436,803 | 539,930 | 3,166,265 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 1,914,181 | 225,376 | 508,489 | 2,648,046 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 100,949 | 211,427 | 31,441 | 343,817 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 2,015,130 | 436,803 | 539,930 | 2,991,863 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FTE | 49.80 | 3.00 | 10.50 | 63.30 | FTE | 45.30 | 3.00 | 10.50 | 58.80 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Est. Fringe | 1,387,360 | 116,789 | 315,916 | 1,820,064 | Est. Fringe | 1,270,351 | 116,789 | 315,916 | 1,703,055 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Funds: | Motor Vehicle Commission (0588): Tobacco Control Special (0984) | | Other Funds: Motor Vehicle Commission (0588): Tobacco Control Special (0984) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| The General Counsel's Office provides comprehensive legal and investigative support to all operational and support divisions in the Department of Revenue to assist them in accomplishing the Department's goals and objectives. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| The Office advises the director and divisions on legal matters relative to the Department and represents the Department in courts and administrative tribunals. It also conducts external investigations and develops information leading to local prosecution of individuals and businesses suspected of violating state statutes related to taxation, motor vehicle, and driver laws. In addition to external investigations, it conducts internal audits and investigations of the contracted license offices. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| The Office receives federal grants from the Missouri Department of Transportation's Highway Safety Division and the Federal Highway Administration. These grants allow the Department to work case files involving intoxication-related license actions on appeal and chemical refusal cases handled by local prosecuting attorneys. The grants also fund motor fuel tax and odometer and title fraud investigations. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Additional costs are included in the Highway Collections budget unit. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

CORE DECISION ITEM

| | | |
|--------------------------------------------|--------------------|---------------|
| Department of Revenue | Budget Unit | 86130C |
| Division - General Counsel's Office | | |
| Core | HB Section | 4.02 |

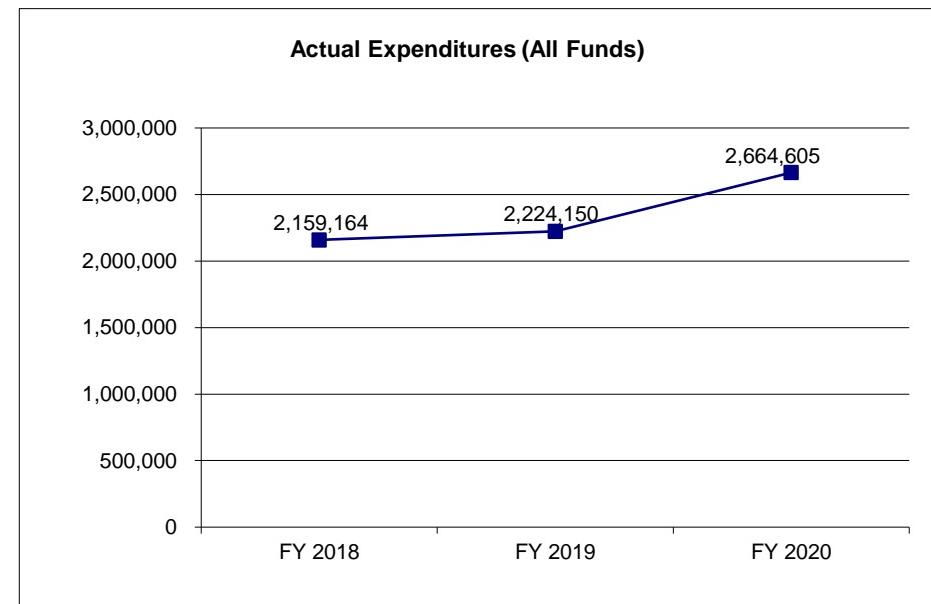
3. PROGRAM LISTING (list programs included in this core funding)

General Counsel Office
 Criminal Tax Investigation Bureau
 Compliance and Investigation Bureau

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 2,646,800 | 2,624,104 | 3,171,764 | 3,166,265 |
| Less Reverted (All Funds) | (50,622) | (49,772) | (66,233) | 0 |
| Less Restricted (All Funds)* | 0 | 0 | (58,599) | 0 |
| Budget Authority (All Funds) | 2,596,178 | 2,574,332 | 3,046,932 | 3,166,265 |
| Actual Expenditures (All Funds) | 2,159,164 | 2,224,150 | 2,664,605 | N/A |
| Unexpended (All Funds) | 437,014 | 350,182 | 382,327 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 38,033 | 13,177 | 67,685 | N/A |
| Federal | 239,255 | 223,427 | 243,798 | N/A |
| Other | 159,726 | 113,578 | 70,844 | N/A |
| | (1) | (1) | (1) | |

*Current Year restricted amount is \$200,814 as of October 1, 2020.



Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

- (1) Additional costs are included in the Highway Collections budget unit.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

GENERAL COUNSEL'S OFFICE

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------------------------|--------------|---------------|------------------|----------------|----------------|------------------|-----------------------------------------------------------------------------------------------------------|
| TAFF AFTER VETOES | | | | | | | |
| | PS | 63.30 | 2,076,598 | 225,376 | 508,489 | 2,810,463 | |
| | EE | 0.00 | 112,934 | 211,427 | 31,441 | 355,802 | |
| | Total | 63.30 | 2,189,532 | 436,803 | 539,930 | 3,166,265 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PS | 63.30 | 2,076,598 | 225,376 | 508,489 | 2,810,463 | |
| | EE | 0.00 | 112,934 | 211,427 | 31,441 | 355,802 | |
| | Total | 63.30 | 2,189,532 | 436,803 | 539,930 | 3,166,265 | |
| GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS | | | | | | | |
| Core Reduction | 1392 1739 | PS | (4.50) | (162,417) | 0 | 0 | (162,417) Core reduction from FY21 funding level realized through efficiencies and streamlined processes. |
| Core Reduction | 1392 1740 | EE | 0.00 | (11,985) | 0 | 0 | (11,985) Core reduction from FY21 funding level realized through efficiencies and streamlined processes. |
| NET GOVERNOR CHANGES | | (4.50) | (174,402) | 0 | 0 | (174,402) | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PS | 58.80 | 1,914,181 | 225,376 | 508,489 | 2,648,046 | |
| | EE | 0.00 | 100,949 | 211,427 | 31,441 | 343,817 | |
| | Total | 58.80 | 2,015,130 | 436,803 | 539,930 | 2,991,863 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|---------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| GENERAL COUNSEL'S OFFICE | | | | | | | | |
| CORE | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 19,066 | 0.64 | 32,919 | 1.35 | 0 | 0.00 | 0 | 0.00 |
| SR OFFICE SUPPORT ASSISTANT | 93,912 | 3.36 | 128,828 | 5.06 | 0 | 0.00 | 0 | 0.00 |
| AUDITOR II | 4,941 | 0.11 | 30,879 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| AUDITOR I | 43,993 | 1.11 | 35,868 | 1.40 | 0 | 0.00 | 0 | 0.00 |
| EXECUTIVE II | 14,494 | 0.38 | 17,060 | 0.38 | 0 | 0.00 | 0 | 0.00 |
| MANAGEMENT ANALYSIS TRAINEE | 26,635 | 0.71 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ADMINISTRATIVE ANAL I | 73,371 | 1.84 | 64,225 | 1.55 | 0 | 0.00 | 0 | 0.00 |
| ADMINISTRATIVE ANAL III | 1,030 | 0.02 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| INVESTIGATOR I | 20,709 | 0.58 | 104,668 | 2.00 | 0 | 0.00 | 0 | 0.00 |
| INVESTIGATOR II | 661,979 | 15.57 | 711,010 | 16.40 | 0 | 0.00 | 0 | 0.00 |
| INVESTIGATOR III | 235,261 | 4.96 | 260,858 | 6.20 | 0 | 0.00 | 0 | 0.00 |
| REVENUE PROCESSING TECH III | 167,902 | 5.38 | 183,292 | 5.87 | 0 | 0.00 | 0 | 0.00 |
| INVESTIGATION MGR B1 | 166,477 | 2.55 | 91,127 | 1.50 | 0 | 0.00 | 0 | 0.00 |
| DESIGNATED PRINCIPAL ASST DIV | 0 | 0.00 | 66,950 | 1.00 | 66,950 | 1.00 | 66,950 | 1.00 |
| ASSOCIATE COUNSEL | 111,038 | 2.21 | 192,290 | 2.80 | 192,290 | 2.80 | 192,290 | 2.80 |
| PARALEGAL | 49,201 | 1.26 | 98,434 | 2.38 | 98,434 | 2.00 | 98,434 | 2.00 |
| LEGAL COUNSEL | 100,293 | 2.20 | 303,441 | 4.45 | 303,441 | 4.83 | 210,651 | 2.83 |
| SENIOR COUNSEL | 255,692 | 4.41 | 16,201 | 2.84 | 16,201 | 2.84 | 16,201 | 2.84 |
| MANAGING COUNSEL | 243,305 | 3.36 | 268,943 | 4.00 | 268,943 | 4.00 | 268,943 | 4.00 |
| APPELLATE COUNSEL | 45,707 | 0.94 | 60,728 | 1.00 | 60,728 | 1.00 | 60,728 | 1.00 |
| GENERAL COUNSEL | 58,392 | 0.64 | 102,774 | 1.34 | 102,774 | 1.34 | 102,774 | 1.34 |
| MISCELLANEOUS PROFESSIONAL | 31,424 | 0.93 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| SPECIAL ASST PROFESSIONAL | 10,164 | 0.20 | 22,194 | 0.40 | 22,194 | 0.40 | 22,194 | 0.40 |
| SPECIAL ASST OFFICE & CLERICAL | 17,585 | 0.39 | 17,774 | 0.38 | 17,774 | 0.38 | 17,774 | 0.38 |
| ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 128,828 | 5.06 | 59,201 | 2.56 |
| LEAD ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 32,919 | 1.35 | 32,919 | 1.35 |
| ADMIN SUPPORT PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 17,060 | 0.38 | 17,060 | 0.38 |
| LEAD CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 183,292 | 5.87 | 183,292 | 5.87 |
| RESEARCH/DATA ASSISTANT | 0 | 0.00 | 0 | 0.00 | 64,225 | 1.55 | 64,225 | 1.55 |
| ASSOCIATE AUDITOR | 0 | 0.00 | 0 | 0.00 | 66,747 | 2.40 | 66,747 | 2.40 |
| SR NON-COMMISSION INVESTIGATOR | 0 | 0.00 | 0 | 0.00 | 351,460 | 9.40 | 351,460 | 9.40 |
| COMMISSIONED INVESTIGATOR | 0 | 0.00 | 0 | 0.00 | 104,668 | 2.00 | 104,668 | 2.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|---------------------------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| GENERAL COUNSEL'S OFFICE | | | | | | | | |
| CORE | | | | | | | | |
| SR COMMISSIONED INVESTIGATOR | 0 | 0.00 | 0 | 0.00 | 359,550 | 7.00 | 359,550 | 7.00 |
| NON-COMMSSN INVESTIGATOR SPV | 0 | 0.00 | 0 | 0.00 | 175,265 | 4.00 | 175,265 | 4.00 |
| COMMISSIONED INVESTIGATOR SPV | 0 | 0.00 | 0 | 0.00 | 85,593 | 2.20 | 85,593 | 2.20 |
| INVESTIGATIONS MANAGER | 0 | 0.00 | 0 | 0.00 | 91,127 | 1.50 | 91,127 | 1.50 |
| TOTAL - PS | 2,452,571 | 53.75 | 2,810,463 | 63.30 | 2,810,463 | 63.30 | 2,648,046 | 58.80 |
| TRAVEL, IN-STATE | 24,303 | 0.00 | 60,539 | 0.00 | 60,539 | 0.00 | 60,539 | 0.00 |
| TRAVEL, OUT-OF-STATE | 17,560 | 0.00 | 24,009 | 0.00 | 24,009 | 0.00 | 24,009 | 0.00 |
| FUEL & UTILITIES | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| SUPPLIES | 66,322 | 0.00 | 159,300 | 0.00 | 159,300 | 0.00 | 159,300 | 0.00 |
| PROFESSIONAL DEVELOPMENT | 41,123 | 0.00 | 52,741 | 0.00 | 52,741 | 0.00 | 40,756 | 0.00 |
| COMMUNICATION SERV & SUPP | 19,123 | 0.00 | 16,661 | 0.00 | 16,661 | 0.00 | 16,661 | 0.00 |
| PROFESSIONAL SERVICES | 15,258 | 0.00 | 19,594 | 0.00 | 19,594 | 0.00 | 19,594 | 0.00 |
| M&R SERVICES | 8,294 | 0.00 | 12,203 | 0.00 | 12,203 | 0.00 | 12,203 | 0.00 |
| COMPUTER EQUIPMENT | 38 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| MOTORIZED EQUIPMENT | 0 | 0.00 | 1,101 | 0.00 | 1,101 | 0.00 | 1,101 | 0.00 |
| OFFICE EQUIPMENT | 972 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| OTHER EQUIPMENT | 18,375 | 0.00 | 1,600 | 0.00 | 1,600 | 0.00 | 1,600 | 0.00 |
| BUILDING LEASE PAYMENTS | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| EQUIPMENT RENTALS & LEASES | 0 | 0.00 | 52 | 0.00 | 52 | 0.00 | 52 | 0.00 |
| MISCELLANEOUS EXPENSES | 666 | 0.00 | 7,251 | 0.00 | 7,251 | 0.00 | 7,251 | 0.00 |
| TOTAL - EE | 212,034 | 0.00 | 355,802 | 0.00 | 355,802 | 0.00 | 343,817 | 0.00 |
| GRAND TOTAL | \$2,664,605 | 53.75 | \$3,166,265 | 63.30 | \$3,166,265 | 63.30 | \$2,991,863 | 58.80 |
| GENERAL REVENUE | \$2,015,250 | 42.38 | \$2,189,532 | 49.80 | \$2,189,532 | 49.80 | \$2,015,130 | 45.30 |
| FEDERAL FUNDS | \$187,953 | 2.25 | \$436,803 | 3.00 | \$436,803 | 3.00 | \$436,803 | 3.00 |
| OTHER FUNDS | \$461,402 | 9.12 | \$539,930 | 10.50 | \$539,930 | 10.50 | \$539,930 | 10.50 |

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: General Counsel's Office

Program is found in the following core budget(s): General Counsel's Office

1a. What strategic priority does this program address?

Embed Transformational Purpose, Focus on Service Culture, Partnerships

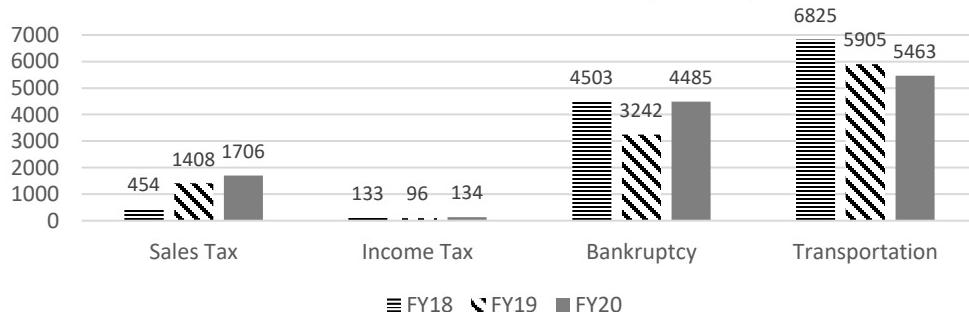
1b. What does this program do?

The General Counsel's Office (GCO) is responsible for ensuring the Department of Revenue complies with laws and internal policies to help operational and support divisions accomplish their goals and objectives by advising the director and divisions on legal matters and representing the Department in courts and administrative tribunals.

2a. Provide an activity measure(s) for the program.

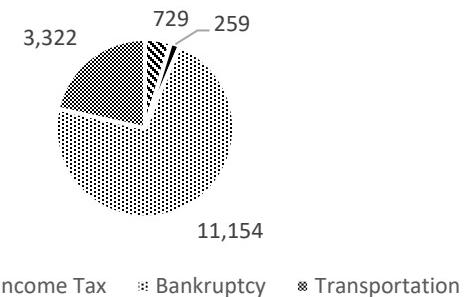
New Cases Opened

does not include cases carried over from previous year



FY20 Total Number of Active Cases

as of July 31, 2020



Training Presentations

Provided to prosecutors, judges and law enforcement throughout the state



PROGRAM DESCRIPTION

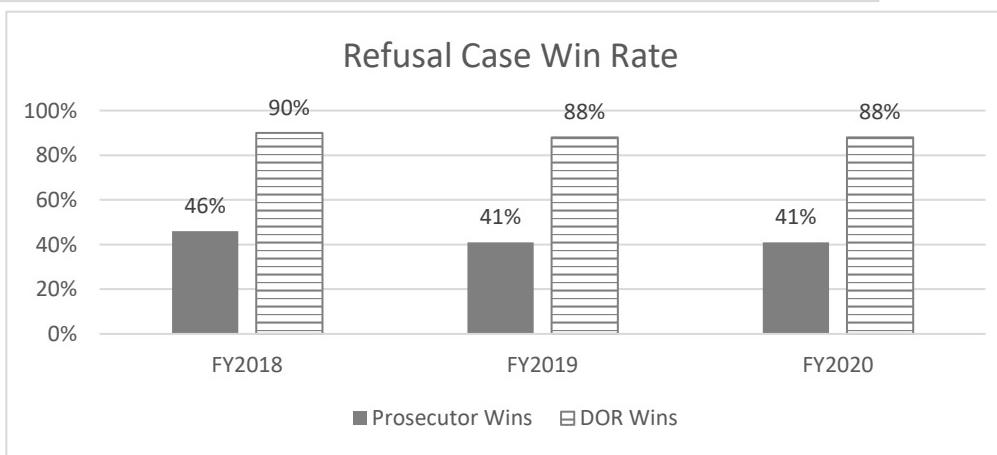
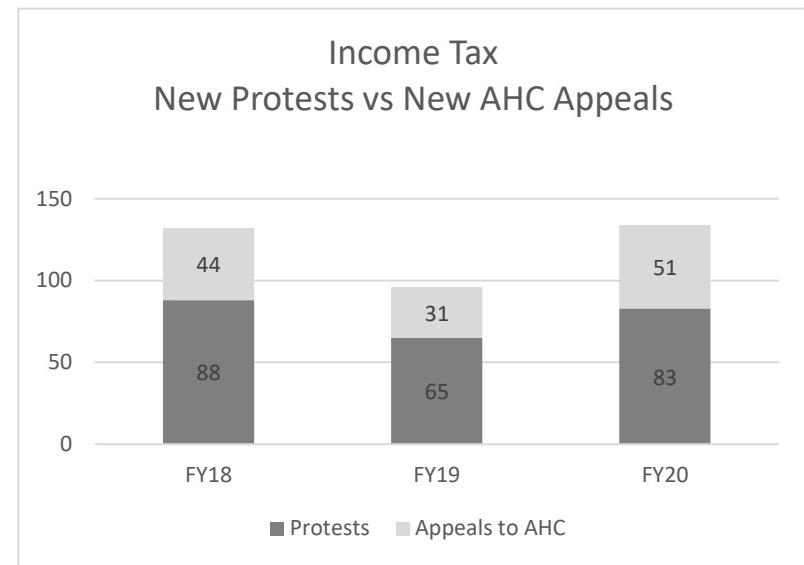
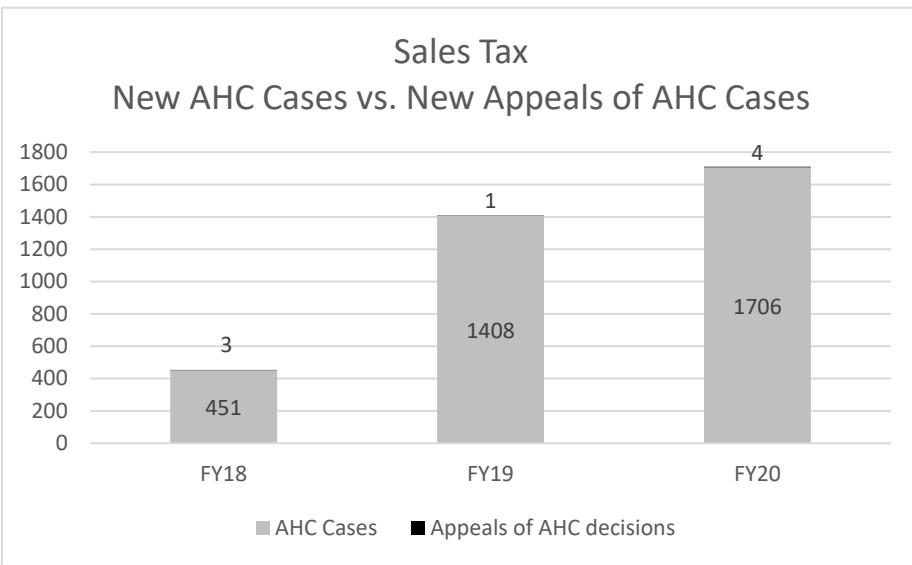
Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: General Counsel's Office

Program is found in the following core budget(s): General Counsel's Office

2b. Provide a measure(s) of the program's quality.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.02

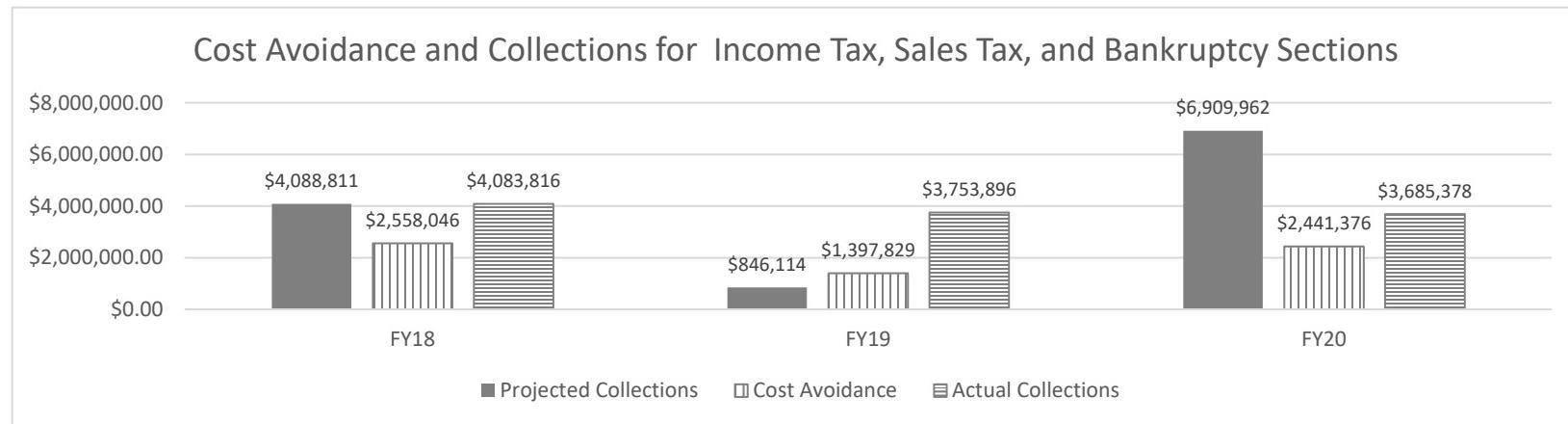
Program Name: General Counsel's Office

Program is found in the following core budget(s): General Counsel's Office

2c. Provide a measure(s) of the program's impact.

The Sales and Income Tax Sections litigate and collect delinquent or disputed taxes and fees owed to the state. The Bankruptcy Unit ensures departmental compliance with bankruptcy code provisions and collects delinquent taxes owed by filing claims.

The Sales and Income Tax Sections also save the state money by successfully defending against claims made for refunds or reductions in taxes and negotiating settlements. "Cost Avoidance" represents the amount originally claimed for a refund, minus what is actually paid.



PROGRAM DESCRIPTION

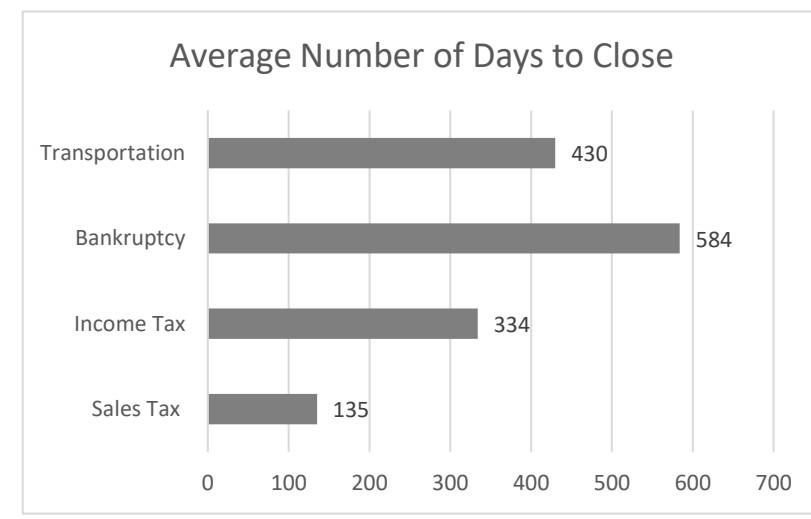
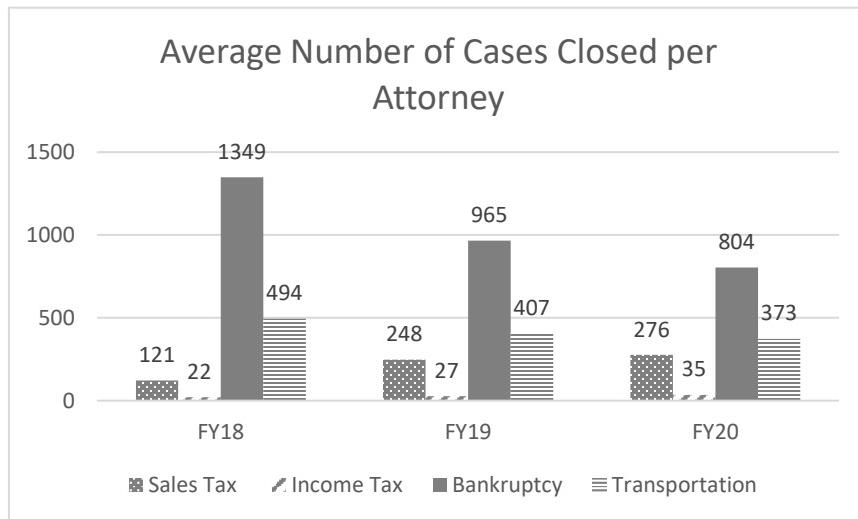
Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: General Counsel's Office

Program is found in the following core budget(s): General Counsel's Office

2d. Provide a measure(s) of the program's efficiency.



PROGRAM DESCRIPTION

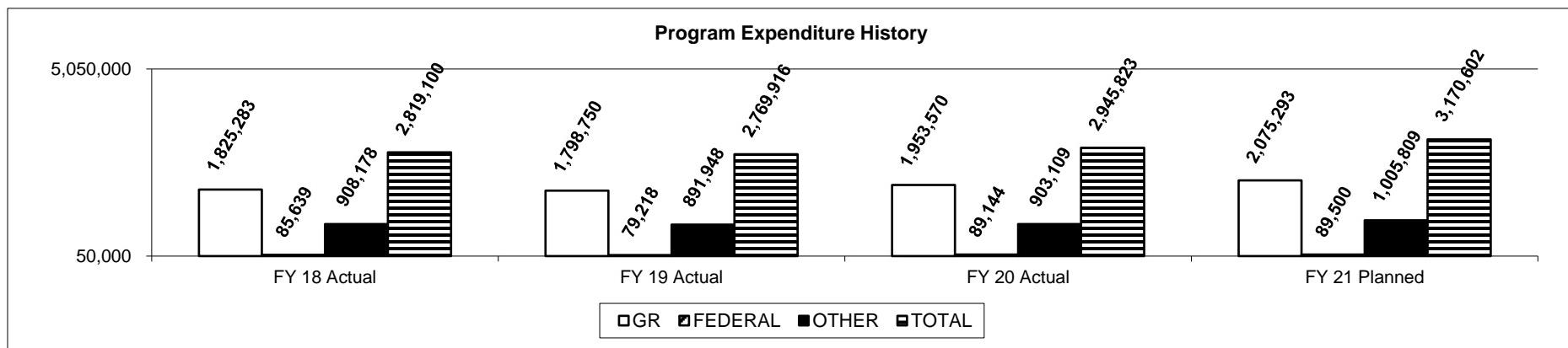
Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: General Counsel's Office

Program is found in the following core budget(s): General Counsel's Office

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other" funds?

Motor Vehicle Commission Fund (0588); Tobacco Control Special Fund (0984)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12 and 22, Chapters 32, 136, 142, 143, 144, 147, 154, 301.302 and 306, RSMo

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): _____

Program Name - Criminal Tax Investigations Bureau

Program is found in the following core budget(s):

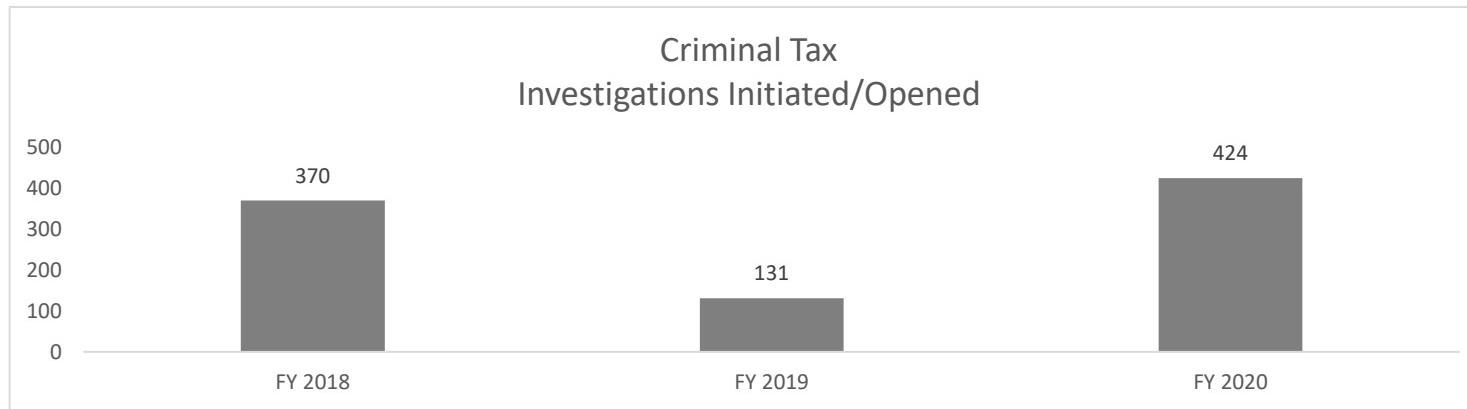
1a. What strategic priority does this program address?

Embed Transformational Purpose, Focus on Service Culture, Team Member Recognition and Engagement, Partnerships, IT Roadmap

1b. What does this program do?

The Criminal Tax Investigation Bureau (CTIB) is responsible for creating and maintaining a climate of voluntary compliance to help citizens and businesses meet their statutory requirements by investigating potential criminal tax violations (sales, use, withholding and income taxes) and issuing summonses to businesses that fail to file and pay sales and withholding taxes in a timely manner. CTIB's investigations often lead to the payment of monies owed without the need to refer cases to prosecuting attorneys for potential criminal charges.

2a. Provide an activity measure(s) for the program.



PROGRAM DESCRIPTION

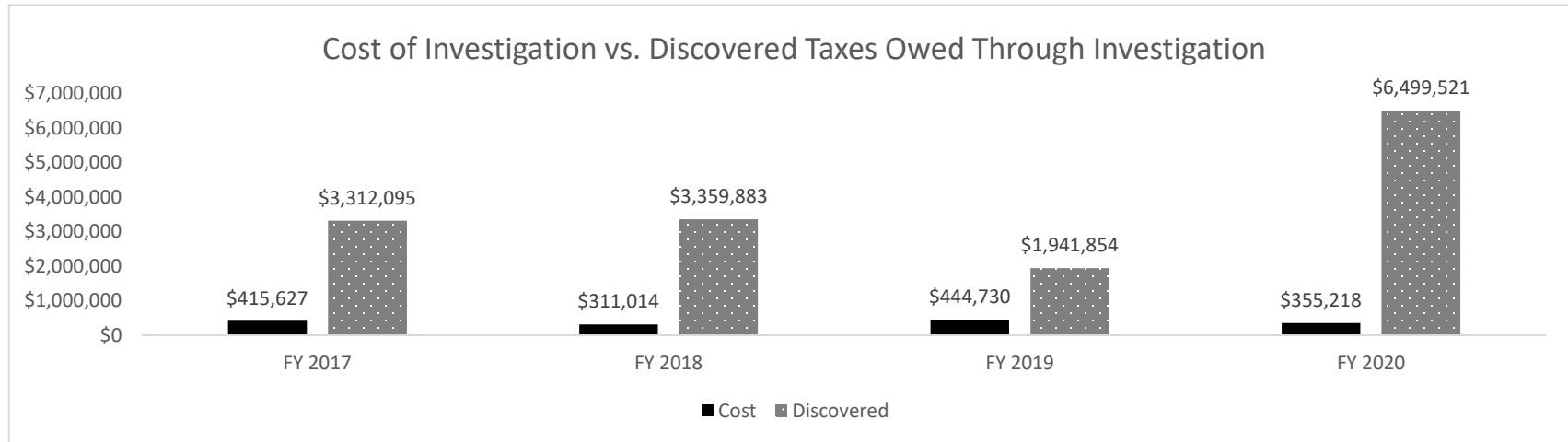
Department of Revenue

HB Section(s): _____

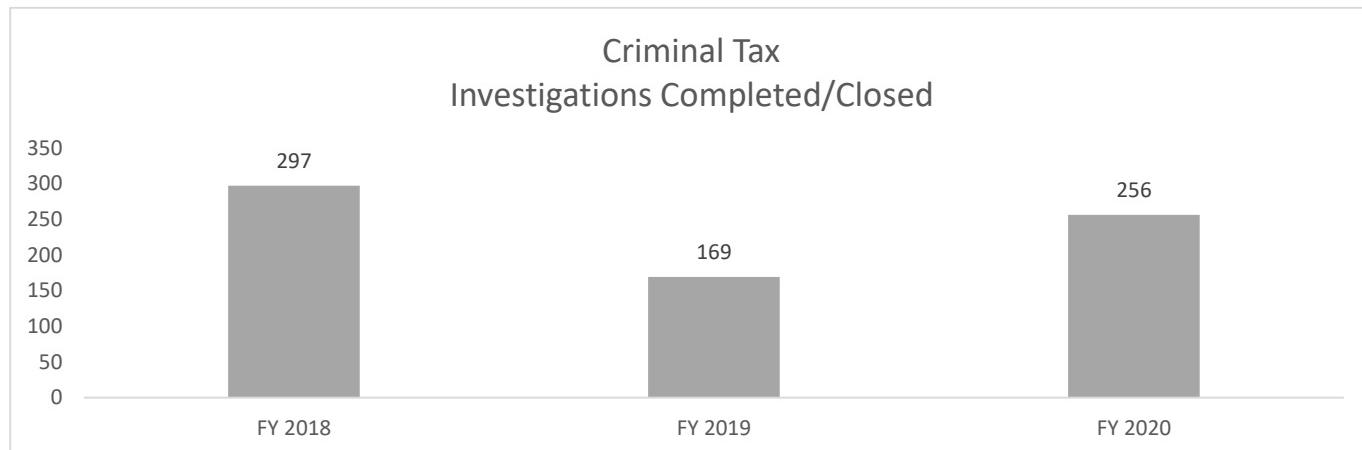
Program Name - Criminal Tax Investigations Bureau

Program is found in the following core budget(s):

2b. Provide a measure(s) of the program's quality.



2c. Provide a measure(s) of the program's impact.



PROGRAM DESCRIPTION

Department of Revenue

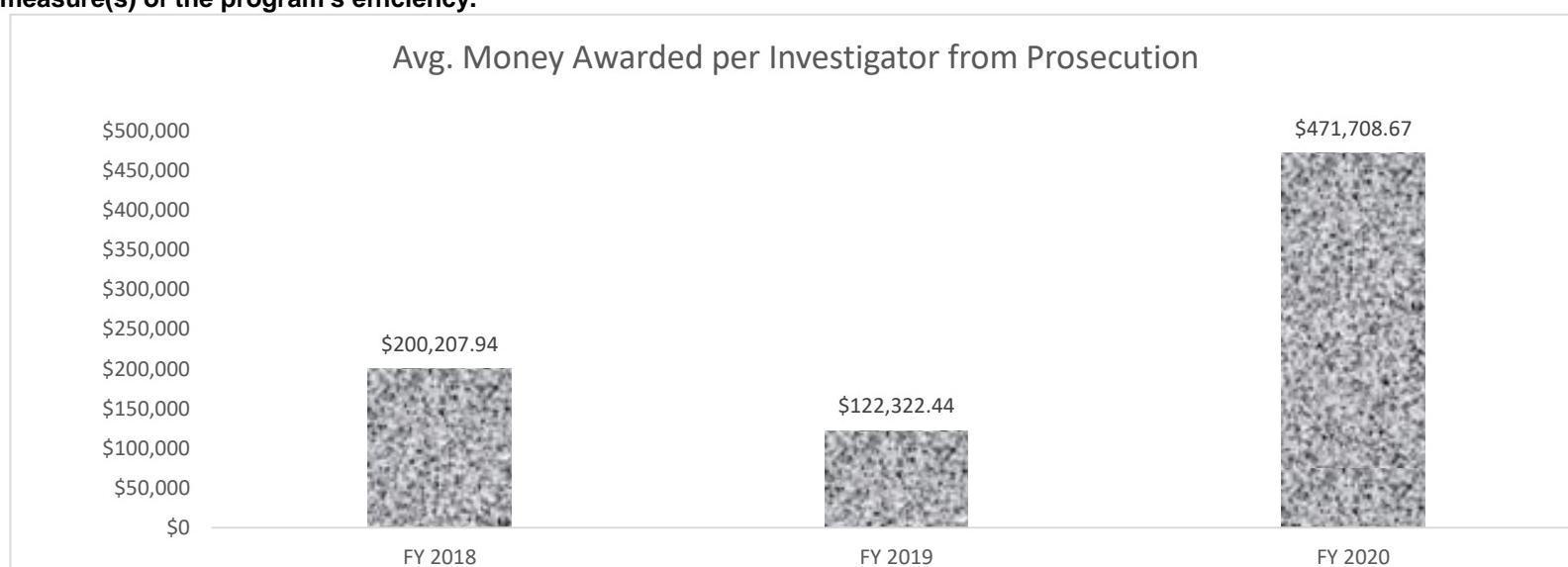
HB Section(s): _____

Program Name - Criminal Tax Investigations Bureau

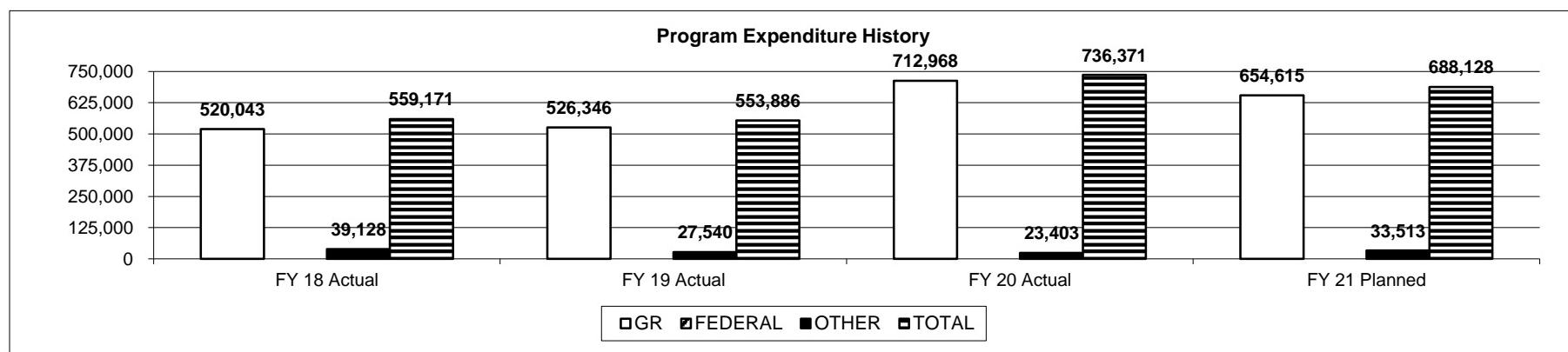
Program is found in the following core budget(s):

2d. Provide a measure(s) of the program's efficiency.

Avg. Money Awarded per Investigator from Prosecution



3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



| PROGRAM DESCRIPTION | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| Department of Revenue | HB Section(s): _____ |
| Program Name - Criminal Tax Investigations Bureau | |
| Program is found in the following core budget(s): | |
| <p>4. What are the sources of the "Other" funds? Motor Vehicle Commission (0588); Tobacco Control Special Fund ((0984)</p> <p>5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.) Missouri Constitution, Article IV, Sections 12 and 22, Chapters 32, 136, 142, 143, 144, 147, 154, 301.302 and 306, RSMo</p> <p>6. Are there federal matching requirements? If yes, please explain. No</p> <p>7. Is this a federally mandated program? If yes, please explain. No</p> | |

PROGRAM DESCRIPTION

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
| Department of Revenue Program Name: Compliance and Investigation Bureau Program is found in the following core budget(s): General Counsel's Office | HB Section(s): <u>4.005, 4.02</u> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|

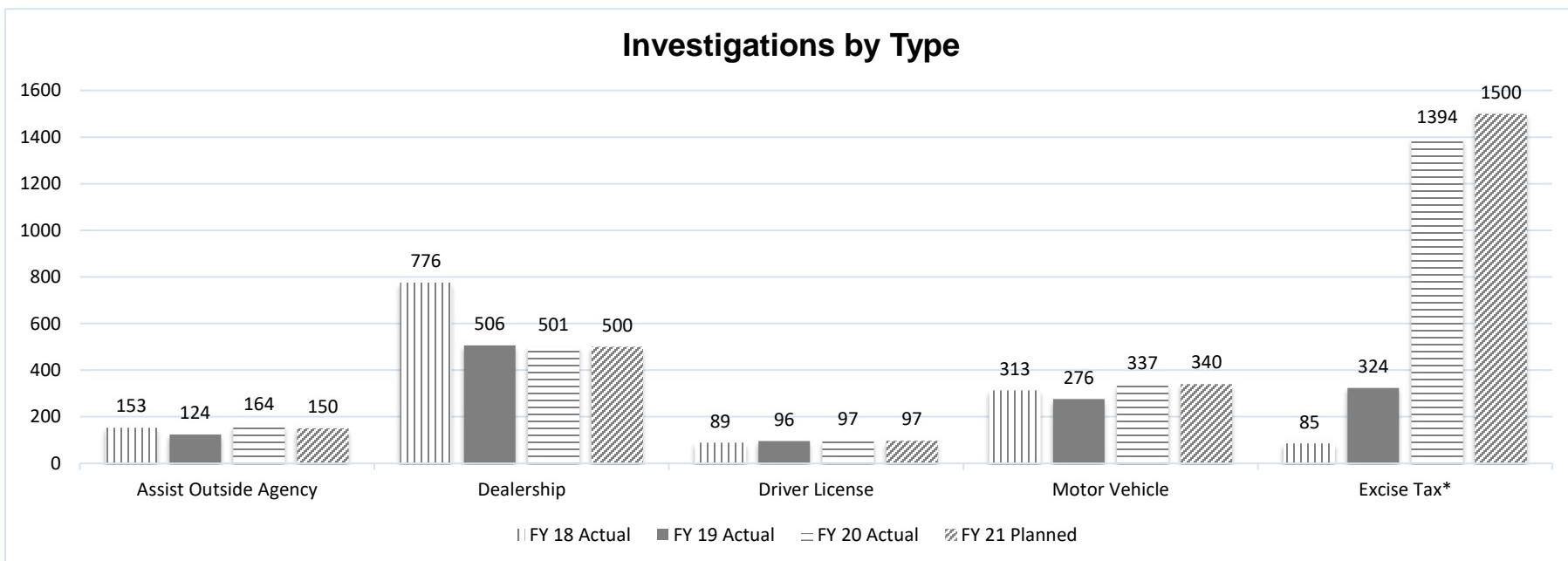
1a. What strategic priority does this program address?

Embed Transformational Purpose, Focus on Service Culture, and Partnership

1b. What does this program do?

The Compliance and Investigation Bureau (CIB) is responsible for creating and maintaining a climate of voluntary compliance to help citizens and businesses meet their statutory requirements by investigating complaints relating to fraudulent activities involving motor vehicle sales tax, titling and registration, odometers, driver licenses, license plates, cigarette tax, and motor fuel tax. CIB ensures businesses comply with motor vehicle dealer and salvage licensing requirements and enforces compliance with the tobacco Master Settlement Agreement.

2a. Provide an activity measure(s) for the program.



*The substantial increase in Excise Tax investigations in FY20 was the result of an additional funding for two full time excise tax investigators.

PROGRAM DESCRIPTION

Department of Revenue

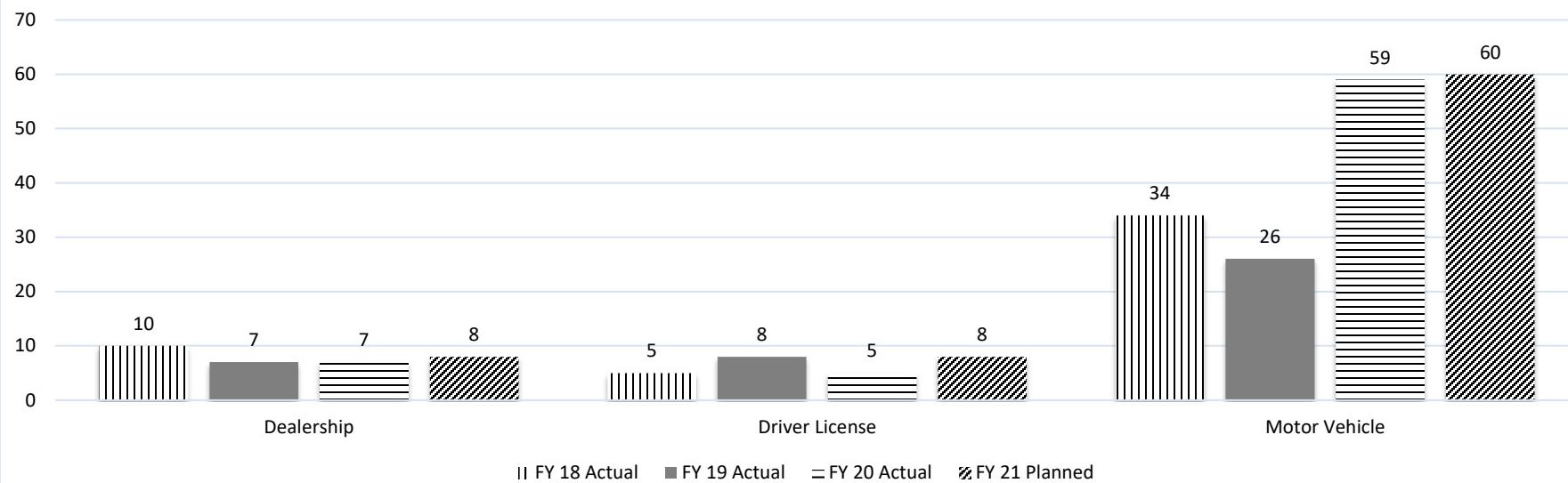
HB Section(s): 4.005, 4.02

Program Name: Compliance and Investigation Bureau

Program is found in the following core budget(s): General Counsel's Office

2b. Provide a measure(s) of the program's quality.

Prosecutions by Type



PROGRAM DESCRIPTION

Department of Revenue

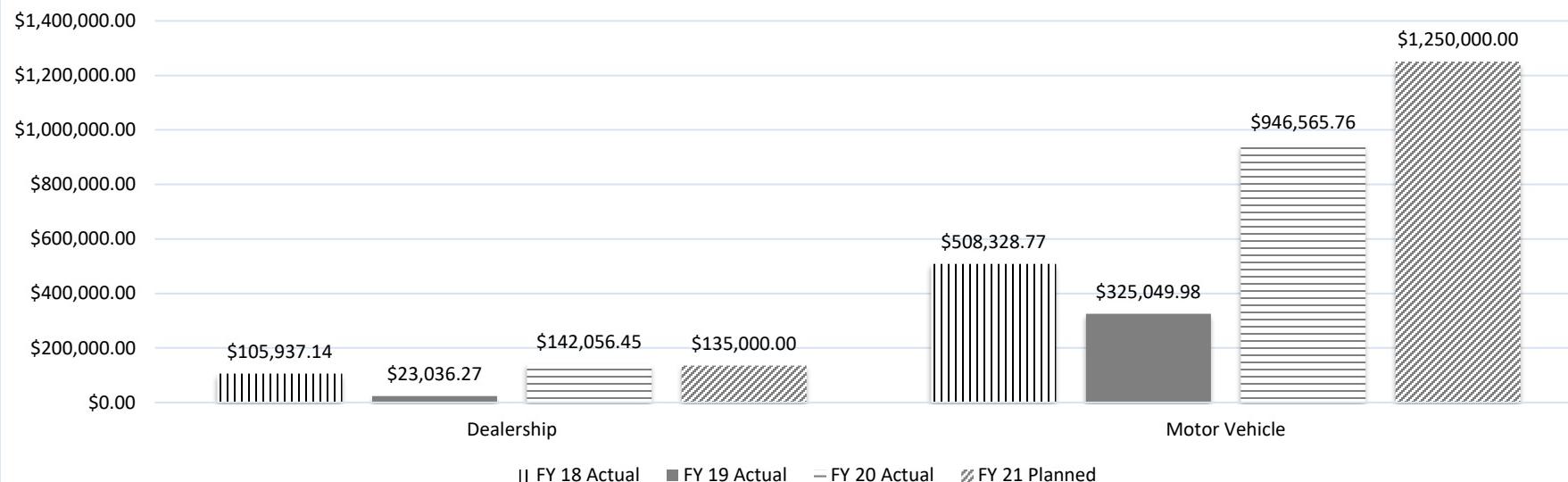
HB Section(s): 4.005, 4.02

Program Name: Compliance and Investigation Bureau

Program is found in the following core budget(s): General Counsel's Office

2c. Provide a measure(s) of the program's impact.

Taxes, Assessments, and Penalties by Type



PROGRAM DESCRIPTION

Department of Revenue

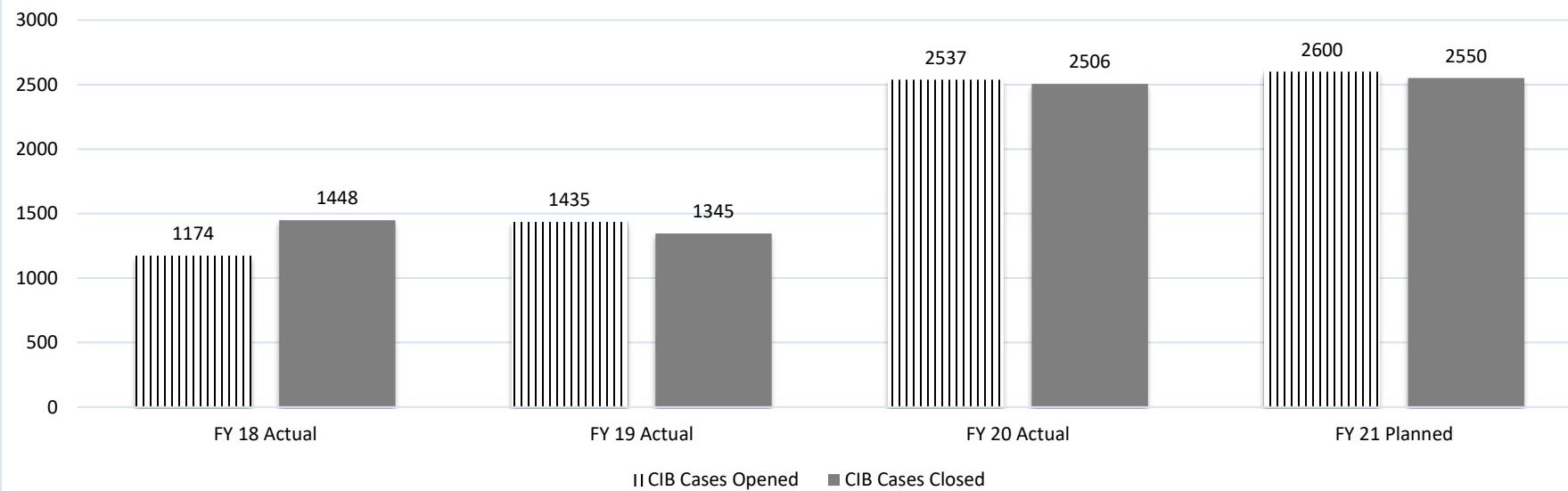
HB Section(s): 4.005, 4.02

Program Name: Compliance and Investigation Bureau

Program is found in the following core budget(s): General Counsel's Office

2d. Provide a measure(s) of the program's efficiency.

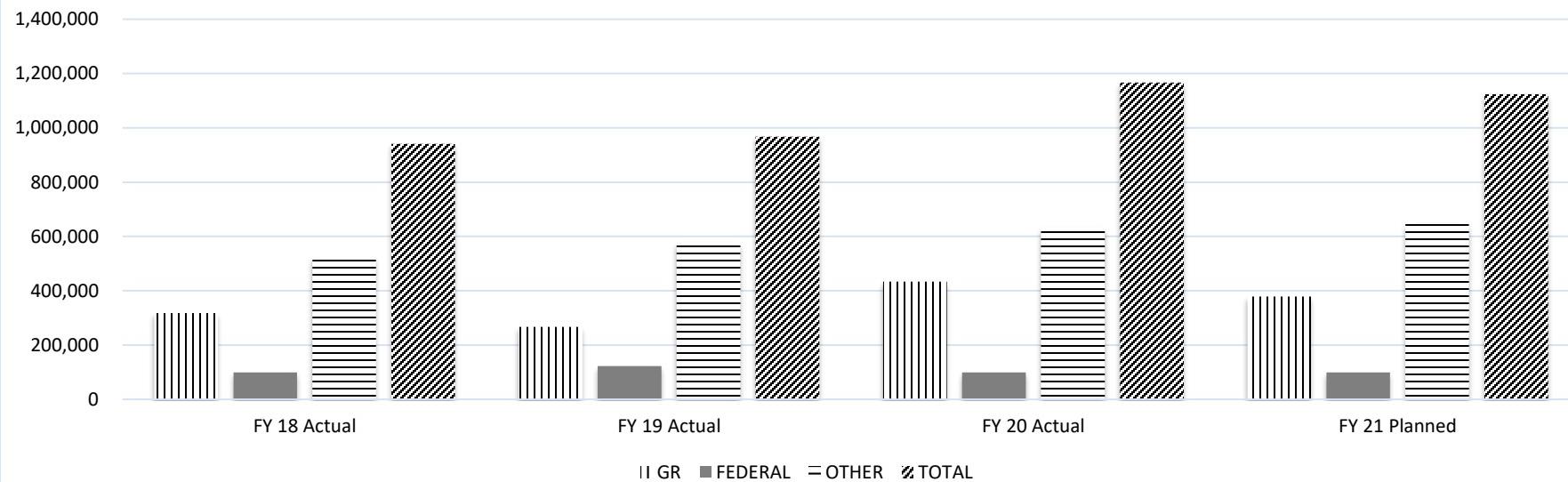
Investigations Opened vs Investigations Closed



PROGRAM DESCRIPTION

Department of Revenue
Program Name: Compliance and Investigation Bureau
Program is found in the following core budget(s): General Counsel's Office
3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)

Program Expenditure History



4. What are the sources of the "Other" funds?

Motor Vehicle Commission Fund (0588); Tobacco Control Special Fund (0984)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12 and 22, Chapters 32, 136, 142, 143, 144, 147, 154, 301.216, 301.302 and 306, RSMo

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| ADMINISTRATION DIVISION | | | | | | | | |
| CORE | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 1,362,904 | 35.97 | 1,459,022 | 41.04 | 1,459,022 | 41.04 | 1,361,902 | 38.49 |
| DEPT OF REVENUE | 35,931 | 1.01 | 57,116 | 1.74 | 57,116 | 1.74 | 57,116 | 1.74 |
| CHILD SUPPORT ENFORCEMENT FUND | 22,579 | 0.62 | 27,480 | 0.88 | 27,480 | 0.88 | 27,480 | 0.88 |
| TOTAL - PS | 1,421,414 | 37.60 | 1,543,618 | 43.66 | 1,543,618 | 43.66 | 1,446,498 | 41.11 |
| EXPENSE & EQUIPMENT | | | | | | | | |
| GENERAL REVENUE | 228,926 | 0.00 | 318,211 | 0.00 | 318,211 | 0.00 | 318,211 | 0.00 |
| DEPT OF REVENUE | 1,754,052 | 0.00 | 3,470,006 | 0.00 | 3,470,006 | 0.00 | 3,470,006 | 0.00 |
| CHILD SUPPORT ENFORCEMENT FUND | 1,027,449 | 0.00 | 1,462,900 | 0.00 | 1,462,900 | 0.00 | 1,462,900 | 0.00 |
| TOTAL - EE | 3,010,427 | 0.00 | 5,251,117 | 0.00 | 5,251,117 | 0.00 | 5,251,117 | 0.00 |
| TOTAL | 4,431,841 | 37.60 | 6,794,735 | 43.66 | 6,794,735 | 43.66 | 6,697,615 | 41.11 |
| Pay Plan - 0000012 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 13,621 | 0.00 |
| DEPT OF REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 571 | 0.00 |
| CHILD SUPPORT ENFORCEMENT FUND | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 274 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 14,466 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 14,466 | 0.00 |
| GRAND TOTAL | \$4,431,841 | 37.60 | \$6,794,735 | 43.66 | \$6,794,735 | 43.66 | \$6,712,081 | 41.11 |

CORE DECISION ITEM

| Department of Revenue | Budget Unit | 86135C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| Division of Administration | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Core | HB Section | 4.025 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;"></th> <th colspan="3" style="text-align: center;">FY 2022 Budget Request</th> <th style="width: 10%;"></th> <th colspan="3" style="text-align: center;">FY 2022 Governor's Recommendation</th> </tr> <tr> <th></th> <th style="text-align: center;">GR</th> <th style="text-align: center;">Federal</th> <th style="text-align: center;">Other</th> <th style="text-align: center;">Total</th> <th></th> <th style="text-align: center;">GR</th> <th style="text-align: center;">Federal</th> <th style="text-align: center;">Other</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td>PS</td><td style="text-align: right;">1,459,022</td><td style="text-align: right;">57,116</td><td style="text-align: right;">27,480</td><td style="text-align: right;">1,543,618</td><td>PS</td><td style="text-align: right;">1,361,902</td><td style="text-align: right;">57,116</td><td style="text-align: right;">27,480</td><td style="text-align: right;">1,446,498</td></tr> <tr> <td>EE</td><td style="text-align: right;">318,211</td><td style="text-align: right;">3,470,006</td><td style="text-align: right;">1,462,900</td><td style="text-align: right;">5,251,117</td><td>EE</td><td style="text-align: right;">318,211</td><td style="text-align: right;">3,470,006</td><td style="text-align: right;">1,462,900</td><td style="text-align: right;">5,251,117</td></tr> <tr> <td>PSD</td><td style="text-align: right;">0</td><td style="text-align: right;">0</td><td style="text-align: right;">0</td><td style="text-align: right;">0</td><td>PSD</td><td style="text-align: right;">0</td><td style="text-align: right;">0</td><td style="text-align: right;">0</td><td style="text-align: right;">0</td></tr> <tr> <td>TRF</td><td style="text-align: right;">0</td><td style="text-align: right;">0</td><td style="text-align: right;">0</td><td style="text-align: right;">0</td><td>TRF</td><td style="text-align: right;">0</td><td style="text-align: right;">0</td><td style="text-align: right;">0</td><td style="text-align: right;">0</td></tr> <tr> <td>Total</td><td style="text-align: right; border-top: 1px solid black;">1,777,233</td><td style="text-align: right; border-top: 1px solid black;">3,527,122</td><td style="text-align: right; border-top: 1px solid black;">1,490,380</td><td style="text-align: right; border-top: 1px solid black;">6,794,735</td><td>Total</td><td style="text-align: right; border-top: 1px solid black;">1,680,113</td><td style="text-align: right; border-top: 1px solid black;">3,527,122</td><td style="text-align: right; border-top: 1px solid black;">1,490,380</td><td style="text-align: right; border-top: 1px solid black;">6,697,615</td></tr> <tr> <td>FTE</td><td style="text-align: right;">41.04</td><td style="text-align: right;">1.74</td><td style="text-align: right;">0.88</td><td style="text-align: right;">43.66</td><td>FTE</td><td style="text-align: right;">38.49</td><td style="text-align: right;">1.74</td><td style="text-align: right;">0.88</td><td style="text-align: right;">41.11</td></tr> </tbody> </table> | | | | FY 2022 Budget Request | | | | FY 2022 Governor's Recommendation | | | | GR | Federal | Other | Total | | GR | Federal | Other | Total | PS | 1,459,022 | 57,116 | 27,480 | 1,543,618 | PS | 1,361,902 | 57,116 | 27,480 | 1,446,498 | EE | 318,211 | 3,470,006 | 1,462,900 | 5,251,117 | EE | 318,211 | 3,470,006 | 1,462,900 | 5,251,117 | PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 | Total | 1,777,233 | 3,527,122 | 1,490,380 | 6,794,735 | Total | 1,680,113 | 3,527,122 | 1,490,380 | 6,697,615 | FTE | 41.04 | 1.74 | 0.88 | 43.66 | FTE | 38.49 | 1.74 | 0.88 | 41.11 |
| | FY 2022 Budget Request | | | | FY 2022 Governor's Recommendation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 1,459,022 | 57,116 | 27,480 | 1,543,618 | PS | 1,361,902 | 57,116 | 27,480 | 1,446,498 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 318,211 | 3,470,006 | 1,462,900 | 5,251,117 | EE | 318,211 | 3,470,006 | 1,462,900 | 5,251,117 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 1,777,233 | 3,527,122 | 1,490,380 | 6,794,735 | Total | 1,680,113 | 3,527,122 | 1,490,380 | 6,697,615 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FTE | 41.04 | 1.74 | 0.88 | 43.66 | FTE | 38.49 | 1.74 | 0.88 | 41.11 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Est. Fringe | 1,059,758 | 43,360 | 21,464 | 1,124,582 | Est. Fringe | 991,769 | 43,360 | 21,464 | 1,056,593 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Funds: Child Support Enforcement Fund (0169) | | Other Funds: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>The Administration Division includes three programs and the Office of the Director. The three administrative programs provide support functions to increase the effectiveness of tax revenue collections and motor vehicle and driver licensing programs. This Division leads these three programs and the Department's operational excellence initiatives, including continuous improvement initiatives and performance data analytics.</p> <p>The Office of the Director sets strategy and action plans, builds internal expertise, shapes policy, and directs operational performance. The Office of the Director also handles legislative inquiries and proposals; manages press inquiries and internal and external communications, including social media and website content and educational videos; and assists with community outreach efforts.</p> <p>The Human Resources and Total Rewards program provides support to all team members in the areas of human resources initiatives, payroll process, policy, employment law guidance, recruitment, and team member professional development.</p> <p>The Financial Services program is responsible for providing services to the divisions in the areas of budget, procurement, and accounts receivable/payables. This program manages the deposit and cashiering of state and non-state revenues for the Department and from other governmental agencies. This program provides strong internal controls by performing reconciliations and reviews, and preparing financial statements and reports.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

CORE DECISION ITEM

| | | |
|-----------------------------------|--------------------|---------------|
| Department of Revenue | Budget Unit | 86135C |
| Division of Administration | | |
| Core | HB Section | 4.025 |

The General Services program provides services and support in the areas of incoming and outgoing mail processing; record archiving; supply ordering; license plate, tab, and other inventory distribution; delivery services; and liaison for facility leasing.

The Division's federal funds are associated with the oversight of the child support collection services contract. In conjunction with the Missouri Department of Social Services (DSS), the Division administers the contract that receives and disburses child support payments. The DSS is responsible for the grant application award and administration. The cost is split between the federal (66 percent) and state (34 percent) governments. The DOR reports its cost to DSS on a quarterly basis.

Additional divisional costs are included in the Highway Collections budget unit.

3. PROGRAM LISTING (list programs included in this core funding)

Administration/Postage

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 6,996,137 | 7,009,703 | 7,421,771 | 6,794,735 |
| Less Reverted (All Funds) | (6,340) | (6,340) | (53,357) | 0 |
| Less Restricted (All Funds)* | 0 | 0 | (50,000) | 0 |
| Budget Authority (All Funds) | 6,989,797 | 7,003,363 | 7,318,414 | 6,794,735 |
| Actual Expenditures (All Funds) | 4,829,466 | 4,743,029 | 4,431,841 | N/A |
| Unexpended (All Funds) | 2,160,331 | 2,260,334 | 2,886,573 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 27,542 | 2,654 | 83,373 | N/A |
| Federal | 1,308,458 | 1,377,657 | 1,736,307 | N/A |
| Other | 824,331 | 880,023 | 1,066,893 | N/A |

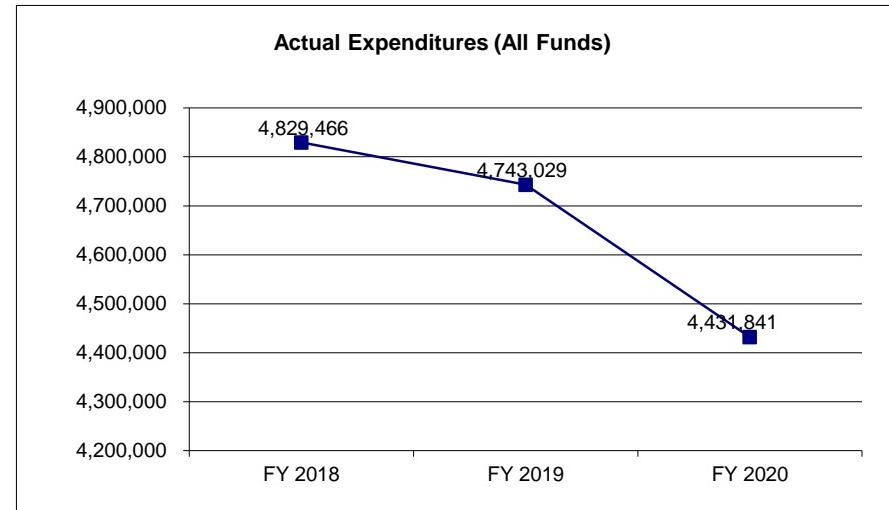
*Current Year restricted amount is \$209,174 as of October 1, 2020.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

- (1) Additional divisional costs are included in the Department's Highway Collections budget unit.
- (2) Federal and Other funds lapse relate to the Child Support Enforcement collection services contract.



CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

ADMINISTRATION DIVISION

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------------------------|-----------------------------|--------------|------------------|------------------|------------------|------------------|------------------------------------------------------------------------------------------------------------|
| TAFF AFTER VETOES | | | | | | | |
| | PS | 43.66 | 1,459,022 | 57,116 | 27,480 | 1,543,618 | |
| | EE | 0.00 | 318,211 | 3,470,006 | 1,462,900 | 5,251,117 | |
| | Total | 43.66 | 1,777,233 | 3,527,122 | 1,490,380 | 6,794,735 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PS | 43.66 | 1,459,022 | 57,116 | 27,480 | 1,543,618 | |
| | EE | 0.00 | 318,211 | 3,470,006 | 1,462,900 | 5,251,117 | |
| | Total | 43.66 | 1,777,233 | 3,527,122 | 1,490,380 | 6,794,735 | |
| GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS | | | | | | | |
| Core Reduction | 1394 | 1751 | PS | (2.55) | (97,120) | 0 | 0 (97,120) Core reduction from FY21 funding level realized through efficiencies and streamlined processes. |
| | | | | | | | |
| | NET GOVERNOR CHANGES | | (2.55) | (97,120) | | 0 | 0 (97,120) |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PS | 41.11 | 1,361,902 | 57,116 | 27,480 | 1,446,498 | |
| | EE | 0.00 | 318,211 | 3,470,006 | 1,462,900 | 5,251,117 | |
| | Total | 41.11 | 1,680,113 | 3,527,122 | 1,490,380 | 6,697,615 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|--------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ADMINISTRATION DIVISION | | | | | | | | |
| CORE | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 39,050 | 1.31 | 66,967 | 1.50 | 0 | 0.00 | 0 | 0.00 |
| OFFICE SUPPORT ASSISTANT | 83,927 | 3.40 | 169,178 | 5.00 | 0 | 0.00 | 0 | 0.00 |
| SR OFFICE SUPPORT ASSISTANT | 26,251 | 0.96 | 27,852 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| PRINTING/MAIL TECHNICIAN I | 178,017 | 6.68 | 144,683 | 8.23 | 0 | 0.00 | 0 | 0.00 |
| PRINTING/MAIL TECHNICIAN II | 97,348 | 3.19 | 103,434 | 3.67 | 0 | 0.00 | 0 | 0.00 |
| PRINTING/MAIL TECHNICIAN III | 17,442 | 0.49 | 18,884 | 0.38 | 0 | 0.00 | 0 | 0.00 |
| PRINTING/MAIL TECHNICIAN IV | 16,700 | 0.45 | 16,389 | 0.38 | 0 | 0.00 | 0 | 0.00 |
| STOREKEEPER I | 6,440 | 0.23 | 12,237 | 0.17 | 0 | 0.00 | 0 | 0.00 |
| STOREKEEPER II | 4,184 | 0.13 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| SUPPLY MANAGER I | 15,025 | 0.38 | 15,259 | 0.38 | 0 | 0.00 | 0 | 0.00 |
| PROCUREMENT OFCR II | 17,707 | 0.36 | 19,497 | 0.38 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNT CLERK II | 8,792 | 0.30 | 11,435 | 0.38 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTANT I | 25,160 | 0.75 | 28,362 | 1.09 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTANT II | 16,946 | 0.39 | 18,310 | 0.42 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTANT III | 16,537 | 0.35 | 18,651 | 0.38 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTING SPECIALIST II | 31,054 | 0.68 | 45,052 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTING TECHNICIAN | 24,290 | 0.81 | 9,464 | 1.86 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTING GENERALIST I | 12,525 | 0.37 | 9,318 | 0.28 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTING GENERALIST II | 14,472 | 0.37 | 13,928 | 0.41 | 0 | 0.00 | 0 | 0.00 |
| HUMAN RELATIONS OFCR II | 16,550 | 0.38 | 18,454 | 0.40 | 0 | 0.00 | 0 | 0.00 |
| PERSONNEL ANAL I | 0 | 0.00 | 24,589 | 0.38 | 0 | 0.00 | 0 | 0.00 |
| PERSONNEL ANAL II | 13,349 | 0.33 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| PUBLIC INFORMATION COOR | 17,917 | 0.36 | 19,012 | 0.38 | 0 | 0.00 | 0 | 0.00 |
| ECONOMIST (OA/REVENUE) | 41,698 | 0.54 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TRAINING TECH I | 24,537 | 0.64 | 25,159 | 0.40 | 0 | 0.00 | 0 | 0.00 |
| EXECUTIVE I | 38,445 | 0.94 | 40,347 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| MANAGEMENT ANALYSIS SPEC I | 42,650 | 1.05 | 12,676 | 0.20 | 0 | 0.00 | 0 | 0.00 |
| PERSONNEL CLERK | 48,496 | 1.47 | 42,126 | 1.38 | 0 | 0.00 | 0 | 0.00 |
| TELECOMMUN TECH I | 15,097 | 0.37 | 12,190 | 0.38 | 0 | 0.00 | 0 | 0.00 |
| ADMINISTRATIVE ANAL II | 8,991 | 0.23 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| ADMINISTRATIVE ANAL III | 6,794 | 0.16 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| MOTOR VEHICLE DRIVER | 38,644 | 1.38 | 40,530 | 1.38 | 0 | 0.00 | 0 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|--------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ADMINISTRATION DIVISION | | | | | | | | |
| CORE | | | | | | | | |
| REVENUE SECTION SUPV | 8,856 | 0.22 | 41,596 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE PROCESSING TECH I | 26,829 | 1.05 | 47,543 | 1.36 | 0 | 0.00 | 0 | 0.00 |
| REVENUE PROCESSING TECH II | 4,331 | 0.15 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| REVENUE PROCESSING TECH III | 26,567 | 0.87 | 44,249 | 1.62 | 0 | 0.00 | 0 | 0.00 |
| FACILITIES OPERATIONS MGR B1 | 23,911 | 0.35 | 23,322 | 0.38 | 0 | 0.00 | 0 | 0.00 |
| FISCAL & ADMINISTRATIVE MGR B1 | 89,816 | 1.44 | 75,289 | 1.14 | 0 | 0.00 | 0 | 0.00 |
| HUMAN RESOURCES MGR B1 | 24,771 | 0.40 | 28,063 | 0.38 | 0 | 0.00 | 0 | 0.00 |
| REVENUE MANAGER, BAND 1 | 27,826 | 0.49 | 25,359 | 0.38 | 0 | 0.00 | 0 | 0.00 |
| STATE DEPARTMENT DIRECTOR | 17,605 | 0.13 | 22,059 | 0.40 | 22,059 | 0.40 | 22,059 | 0.40 |
| DESIGNATED PRINCIPAL ASST DEPT | 87,295 | 1.14 | 126,748 | 2.14 | 126,748 | 2.14 | 126,748 | 2.14 |
| DIVISION DIRECTOR | 22,711 | 0.25 | 34,461 | 0.37 | 34,461 | 0.37 | 34,461 | 0.37 |
| DESIGNATED PRINCIPAL ASST DIV | 44,827 | 0.58 | 29,498 | 0.50 | 20,140 | 0.20 | 20,140 | 0.20 |
| CLERK | 811 | 0.04 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| SPECIAL ASST OFFICIAL & ADMSTR | 25,998 | 0.43 | 43,683 | 0.80 | 25,664 | 0.40 | 25,664 | 0.40 |
| SPECIAL ASST OFFICE & CLERICAL | 24,225 | 0.61 | 17,765 | 0.38 | 31,784 | 0.78 | 31,784 | 0.78 |
| ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 360,782 | 16.28 | 323,195 | 15.28 |
| LEAD ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 66,967 | 1.50 | 66,967 | 1.50 |
| ADMIN SUPPORT PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 56,736 | 1.38 | 56,736 | 1.38 |
| ADMINISTRATIVE MANAGER | 0 | 0.00 | 0 | 0.00 | 52,681 | 0.76 | 52,681 | 0.76 |
| ASSOCIATE CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 47,543 | 1.36 | 47,543 | 1.36 |
| LEAD CUSTOMER SERVICE REP | 0 | 0.00 | 0 | 0.00 | 44,249 | 1.62 | 44,249 | 1.62 |
| CUSTOMER SERVICE MANAGER | 0 | 0.00 | 0 | 0.00 | 41,596 | 1.00 | 41,596 | 1.00 |
| ASSOC RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 12,676 | 0.20 | 12,676 | 0.20 |
| STORES/WAREHOUSE ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| STORES/WAREHOUSE ASSOCIATE | 0 | 0.00 | 0 | 0.00 | 12,237 | 0.17 | 0 | 0.00 |
| STORES/WAREHOUSE SUPERVISOR | 0 | 0.00 | 0 | 0.00 | 15,259 | 0.38 | 15,259 | 0.38 |
| PUBLIC RELATIONS COORDINATOR | 0 | 0.00 | 0 | 0.00 | 19,012 | 0.38 | 0 | 0.00 |
| STAFF DEVELOPMENT TRAINER | 0 | 0.00 | 0 | 0.00 | 34,517 | 0.70 | 34,517 | 0.70 |
| ACCOUNTS ASSISTANT | 0 | 0.00 | 0 | 0.00 | 11,435 | 0.38 | 11,435 | 0.38 |
| SENIOR ACCOUNTS ASSISTANT | 0 | 0.00 | 0 | 0.00 | 79,382 | 4.06 | 79,382 | 4.06 |
| ACCOUNTANT | 0 | 0.00 | 0 | 0.00 | 45,052 | 1.00 | 45,052 | 1.00 |
| SENIOR ACCOUNTANT | 0 | 0.00 | 0 | 0.00 | 18,651 | 0.38 | 18,651 | 0.38 |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|--------------------------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ADMINISTRATION DIVISION | | | | | | | | |
| CORE | | | | | | | | |
| ACCOUNTANT MANAGER | 0 | 0.00 | 0 | 0.00 | 75,289 | 1.14 | 75,289 | 1.14 |
| ECONOMIST | 0 | 0.00 | 0 | 0.00 | 78,249 | 1.00 | 78,249 | 1.00 |
| PROCUREMENT SPECIALIST | 0 | 0.00 | 0 | 0.00 | 19,497 | 0.38 | 19,497 | 0.38 |
| HUMAN RESOURCES ASSISTANT | 0 | 0.00 | 0 | 0.00 | 42,126 | 1.38 | 42,126 | 1.38 |
| HUMAN RESOURCES GENERALIST | 0 | 0.00 | 0 | 0.00 | 49,589 | 1.38 | 49,589 | 1.38 |
| HUMAN RESOURCES SPECIALIST | 0 | 0.00 | 0 | 0.00 | 18,454 | 0.40 | 18,454 | 0.40 |
| HUMAN RESOURCES MANAGER | 0 | 0.00 | 0 | 0.00 | 28,063 | 0.38 | 28,063 | 0.38 |
| NETWORK INFRASTRUCTURE TECH | 0 | 0.00 | 0 | 0.00 | 12,190 | 0.38 | 12,190 | 0.38 |
| DRIVER | 0 | 0.00 | 0 | 0.00 | 40,530 | 1.38 | 12,246 | 0.38 |
| TOTAL - PS | 1,421,414 | 37.60 | 1,543,618 | 43.66 | 1,543,618 | 43.66 | 1,446,498 | 41.11 |
| TRAVEL, IN-STATE | 1,664 | 0.00 | 7,407 | 0.00 | 7,407 | 0.00 | 7,407 | 0.00 |
| TRAVEL, OUT-OF-STATE | 124 | 0.00 | 5,000 | 0.00 | 5,000 | 0.00 | 5,000 | 0.00 |
| FUEL & UTILITIES | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| SUPPLIES | 447,512 | 0.00 | 804,959 | 0.00 | 804,959 | 0.00 | 804,959 | 0.00 |
| PROFESSIONAL DEVELOPMENT | 2,882 | 0.00 | 17,700 | 0.00 | 17,700 | 0.00 | 17,700 | 0.00 |
| COMMUNICATION SERV & SUPP | 919 | 0.00 | 6,373 | 0.00 | 6,373 | 0.00 | 6,373 | 0.00 |
| PROFESSIONAL SERVICES | 2,532,123 | 0.00 | 4,363,122 | 0.00 | 4,363,122 | 0.00 | 4,363,122 | 0.00 |
| HOUSEKEEPING & JANITORIAL SERV | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| M&R SERVICES | 17,748 | 0.00 | 35,000 | 0.00 | 35,000 | 0.00 | 35,000 | 0.00 |
| COMPUTER EQUIPMENT | 5,956 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| MOTORIZED EQUIPMENT | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| OFFICE EQUIPMENT | 0 | 0.00 | 5,000 | 0.00 | 5,000 | 0.00 | 5,000 | 0.00 |
| OTHER EQUIPMENT | 1,314 | 0.00 | 5,001 | 0.00 | 5,001 | 0.00 | 5,001 | 0.00 |
| PROPERTY & IMPROVEMENTS | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| BUILDING LEASE PAYMENTS | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| EQUIPMENT RENTALS & LEASES | 0 | 0.00 | 50 | 0.00 | 50 | 0.00 | 50 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|--------------------------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| ADMINISTRATION DIVISION | | | | | | | | |
| CORE | | | | | | | | |
| MISCELLANEOUS EXPENSES | 185 | 0.00 | 1,500 | 0.00 | 1,500 | 0.00 | 1,500 | 0.00 |
| TOTAL - EE | 3,010,427 | 0.00 | 5,251,117 | 0.00 | 5,251,117 | 0.00 | 5,251,117 | 0.00 |
| GRAND TOTAL | \$4,431,841 | 37.60 | \$6,794,735 | 43.66 | \$6,794,735 | 43.66 | \$6,697,615 | 41.11 |
| GENERAL REVENUE | \$1,591,830 | 35.97 | \$1,777,233 | 41.04 | \$1,777,233 | 41.04 | \$1,680,113 | 38.49 |
| FEDERAL FUNDS | \$1,789,983 | 1.01 | \$3,527,122 | 1.74 | \$3,527,122 | 1.74 | \$3,527,122 | 1.74 |
| OTHER FUNDS | \$1,050,028 | 0.62 | \$1,490,380 | 0.88 | \$1,490,380 | 0.88 | \$1,490,380 | 0.88 |

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005 and 4.025

Program Name - Administration Division

Program is found in the following core budget(s): Administration/Postage

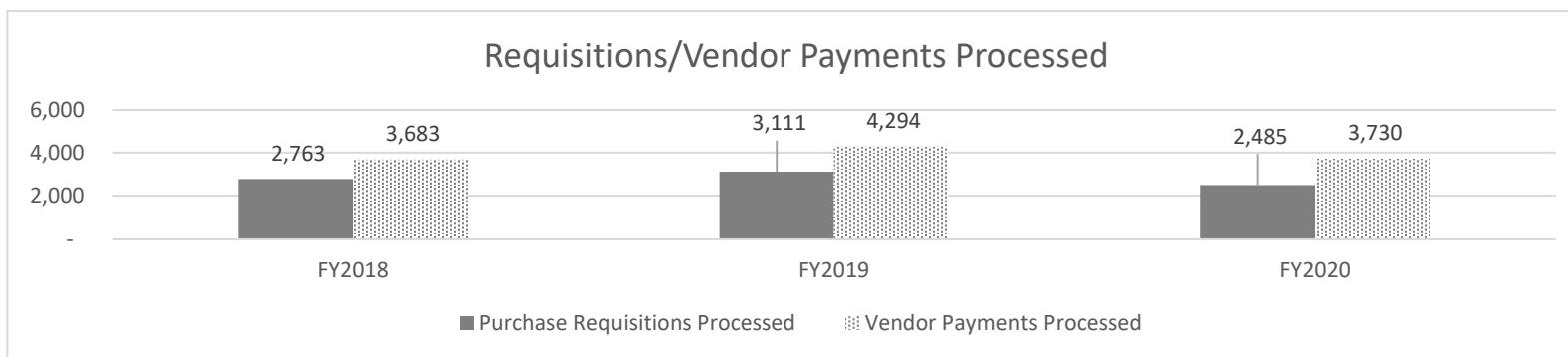
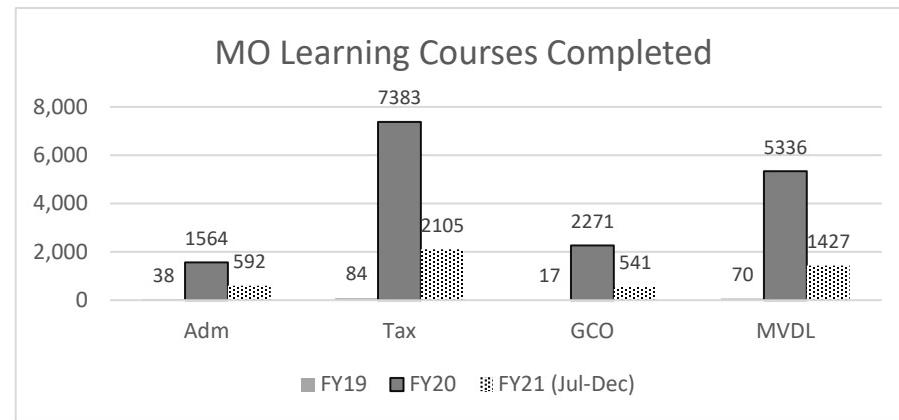
1a. What strategic priority does this program address?

Embed Transformational Purpose, Focus on Service Culture, Partnerships, Employee Recognition and Engagement.

1b. What does this program do?

The Administration Division provides administrative support and executive leadership to help all department divisions by enabling them to focus on their primary responsibilities with effective communication strategies, human resource and payroll processing, professional development initiatives, financial and general services.

2a. Provide an activity measure(s) for the program.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005 and 4.025

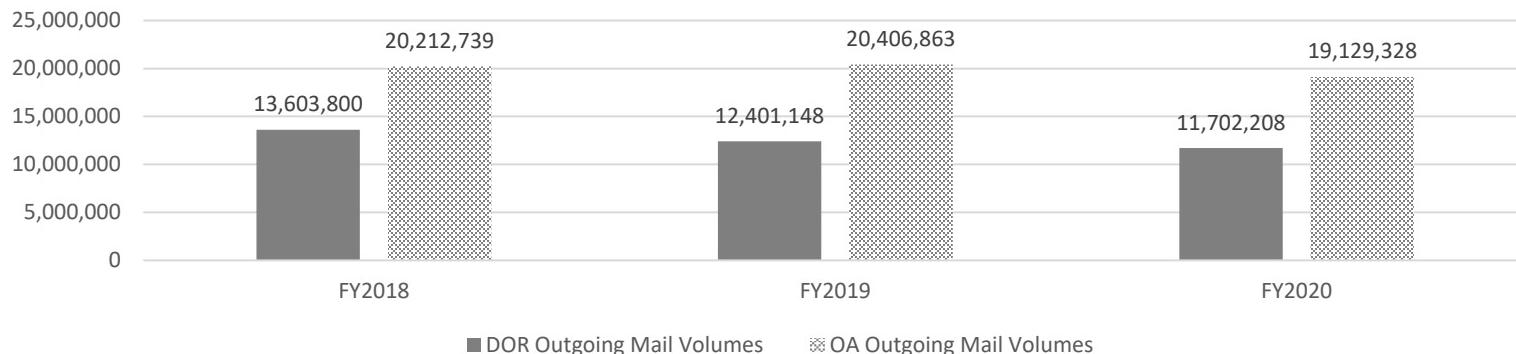
Program Name - Administration Division

Program is found in the following core budget(s): Administration/Postage

2a. Provide an activity measure(s) for the program (cont).

DOR Outgoing Mail Volume vs OA Consolidated Outgoing Mail Volume

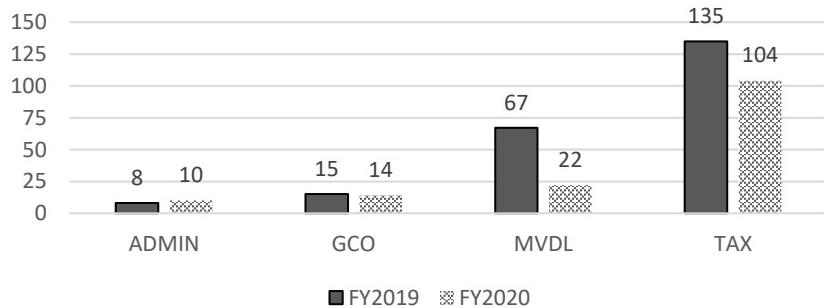
Target - Reduce Outgoing Mail by 10%



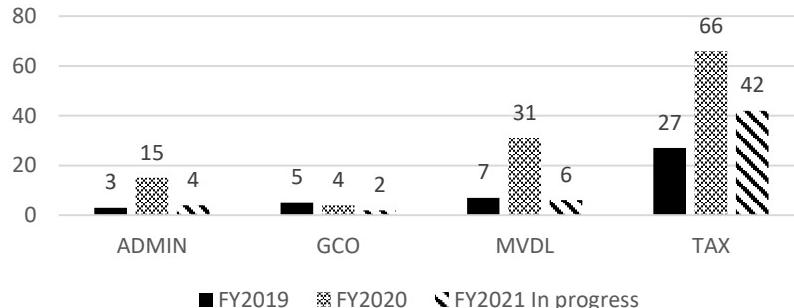
2b. Provide a measure(s) of the program's quality.

The Department of Revenue's goal is to create a pool of certified professionals that are ready, willing and able to lead teams, projects and DOR initiatives.

Yellow Belt Certifications



Green Belt Certifications by Division



PROGRAM DESCRIPTION

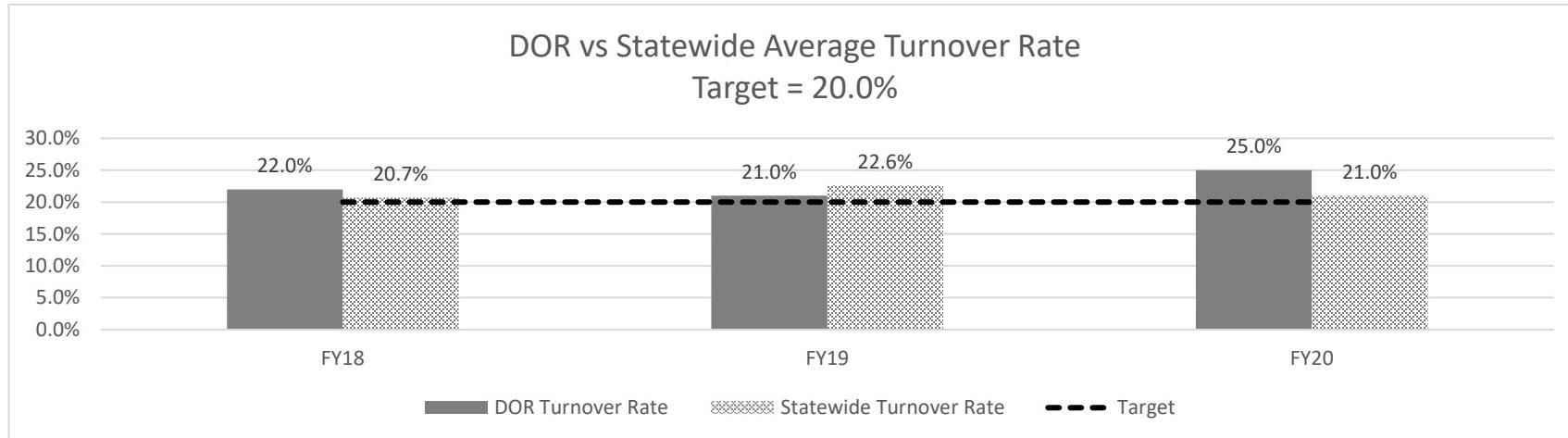
Department of Revenue

HB Section(s): 4.005 and 4.025

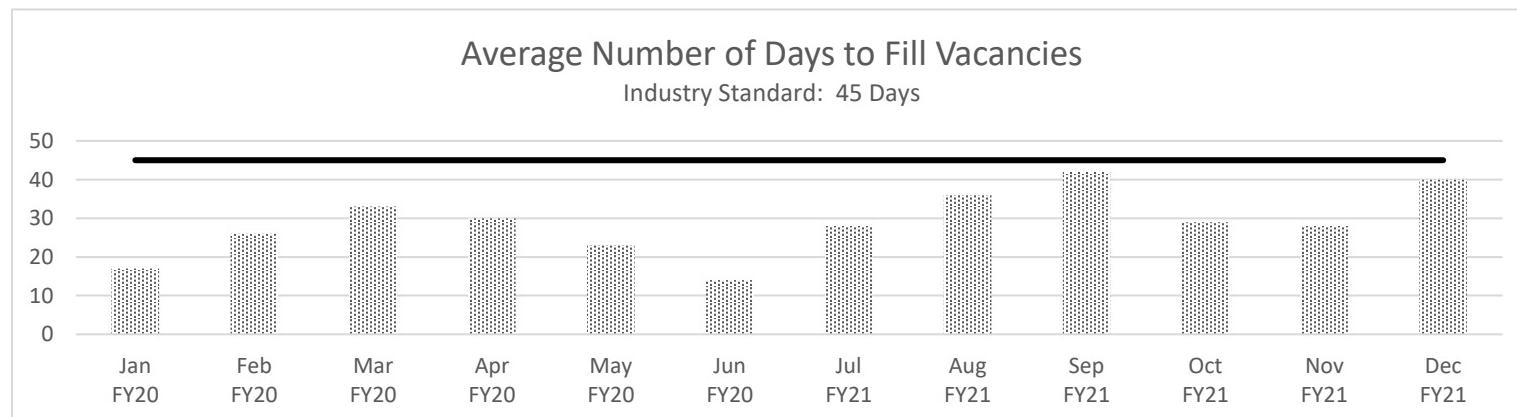
Program Name - Administration Division

Program is found in the following core budget(s): Administration/Postage

2c. Provide a measure(s) of the program's impact.



2d. Provide a measure(s) of the program's efficiency.



PROGRAM DESCRIPTION

Department of Revenue

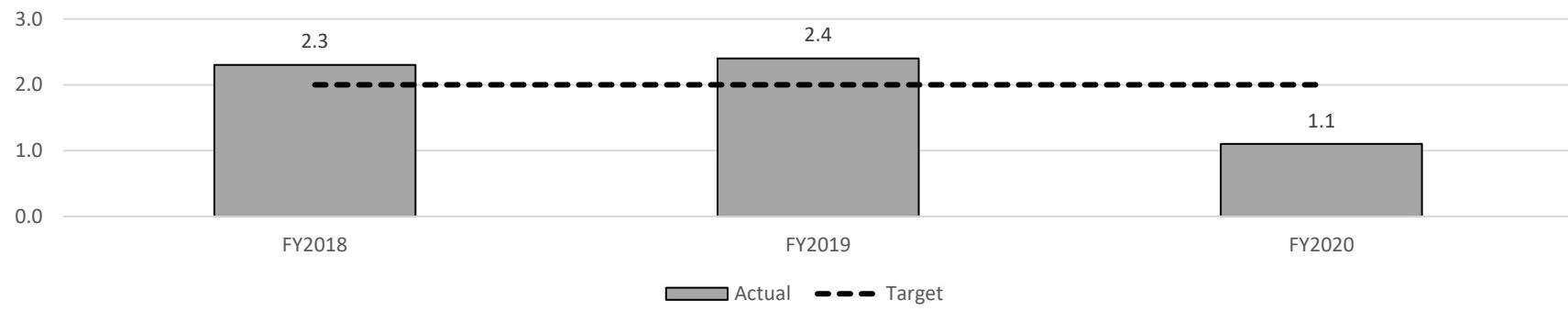
HB Section(s): 4.005 and 4.025

Program Name - Administration Division

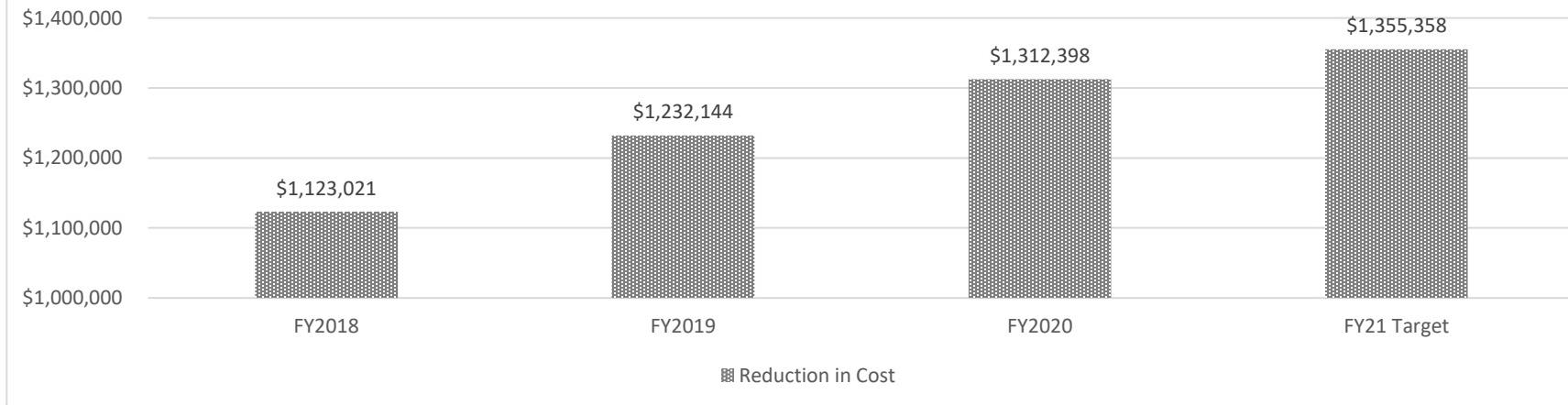
Program is found in the following core budget(s): Administration/Postage

2d. Provide a measure(s) of the program's efficiency (cont).

Days to Process Vendor Payments



Reduction in Postage Costs by Programming Mail



The Department programs its outgoing mail to take advantage of United State Postal Service postage discounts.

PROGRAM DESCRIPTION

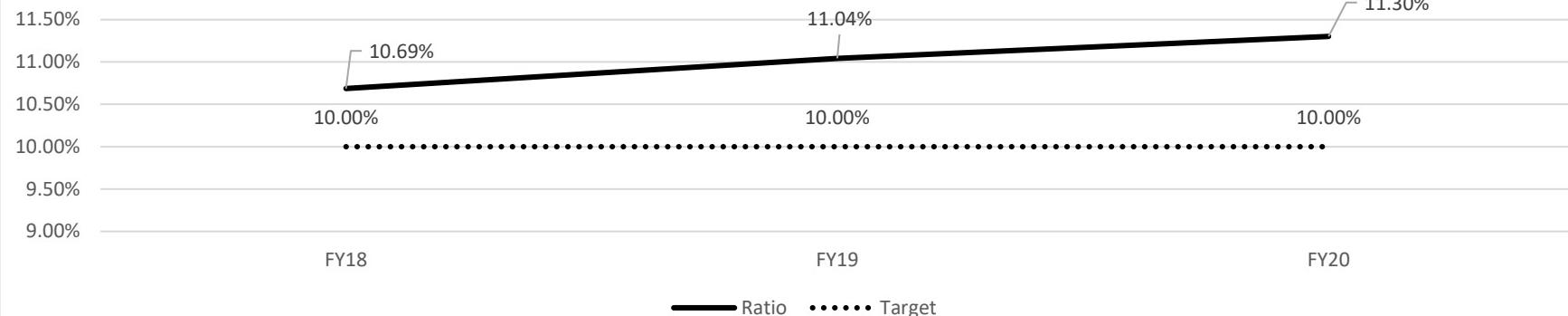
Department of Revenue

HB Section(s): 4.005 and 4.025

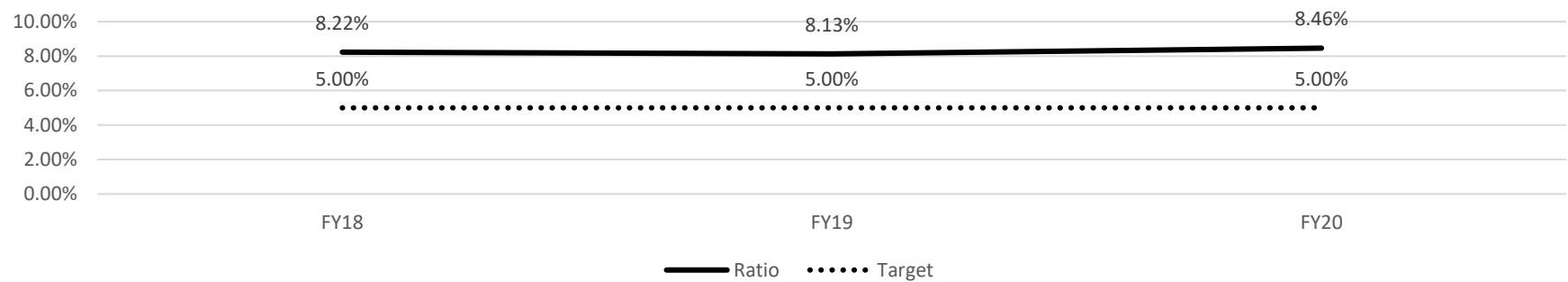
Program Name - Administration Division

Program is found in the following core budget(s): Administration/Postage

Percentage of Administrative Expenditures to Total Expenditures



Percentage of Administrative FTE to Total Budgeted FTE



PROGRAM DESCRIPTION

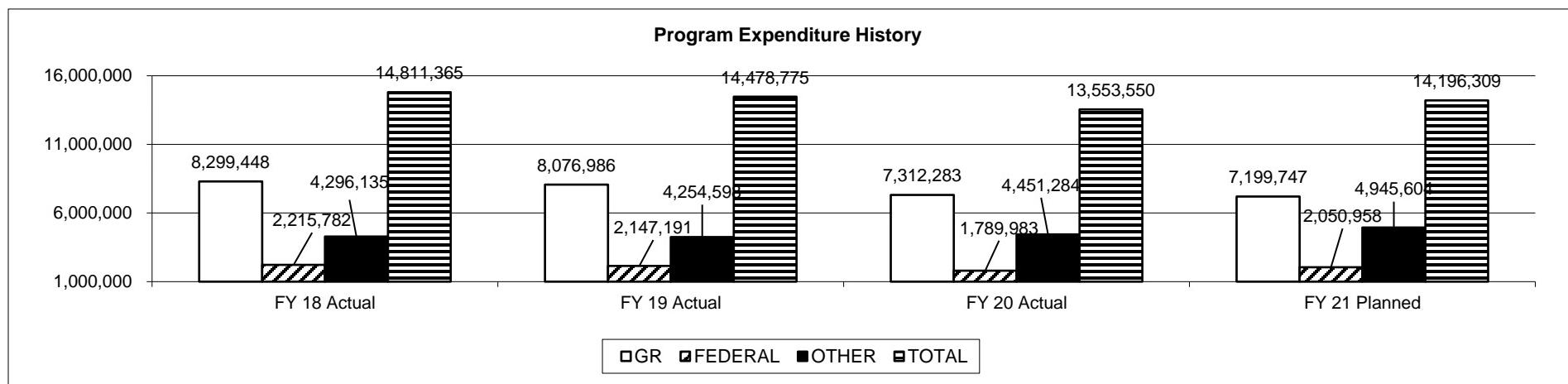
Department of Revenue

HB Section(s): 4.005 and 4.025

Program Name - Administration Division

Program is found in the following core budget(s): Administration/Postage

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



Includes Postage expenditures

4. What are the sources of the "Other" funds?

Child Support Enforcement (0169); Health Initiatives (0275); Conservation Commission (0609); Motor Vehicle Commission (0588)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12 and 22; Chapters 32, 136, 142, 143, 144, 147, 154, 301, 302, and 306, RSMo

6. Are there federal matching requirements? If yes, please explain.

Costs to transact child support IV-D payments are paid 66 percent by federal funds and 34 percent by state funds. Sixty-six percent federal financial participation is available for Non-IV-D transactions costs when the case includes a support order initially issued in Missouri on or after January 1, 1994, and an income withholding is in place.

7. Is this a federally mandated program? If yes, please explain.

Federal requirements as specified in P.L.93-647 and 45 CFR, Section 303.20

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| POSTAGE | | | | | | | | |
| CORE | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | |
| GENERAL REVENUE | 3,042,721 | 0.00 | 3,043,011 | 0.00 | 3,043,011 | 0.00 | 3,043,011 | 0.00 |
| HEALTH INITIATIVES | 5,212 | 0.00 | 5,373 | 0.00 | 5,373 | 0.00 | 5,373 | 0.00 |
| MOTOR VEHICLE COMMISSION | 44,029 | 0.00 | 44,029 | 0.00 | 44,029 | 0.00 | 44,029 | 0.00 |
| CONSERVATION COMMISSION | 1,343 | 0.00 | 1,343 | 0.00 | 1,343 | 0.00 | 1,343 | 0.00 |
| TOTAL - EE | 3,093,305 | 0.00 | 3,093,756 | 0.00 | 3,093,756 | 0.00 | 3,093,756 | 0.00 |
| TOTAL | 3,093,305 | 0.00 | 3,093,756 | 0.00 | 3,093,756 | 0.00 | 3,093,756 | 0.00 |
| GRAND TOTAL | \$3,093,305 | 0.00 | \$3,093,756 | 0.00 | \$3,093,756 | 0.00 | \$3,093,756 | 0.00 |

CORE DECISION ITEM

| Department of Revenue | | | | Budget Unit | 86150C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|----------------|---------------|--------------------|---------------|------------------------------------------|-------------|-------------|-------------|--------------------|-------------|----------------|--------------|--------------|-----------|---|---|---|---|-----------|-----------|---|--------|-----------|------------|---|---|---|---|------------|---|---|---|---|--------------|------------------|----------|---------------|------------------|
| Division - Administration | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Core - Postage | | | | HB Section | 4.025 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;"></th> <th colspan="3" style="text-align: center;">FY 2022 Budget Request</th> <th style="width: 10%;"></th> </tr> <tr> <th></th> <th style="text-align: center;">GR</th> <th style="text-align: center;">Federal</th> <th style="text-align: center;">Other</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td>PS</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td></tr> <tr> <td>EE</td><td style="text-align: center;">3,043,011</td><td style="text-align: center;">0</td><td style="text-align: center;">50,745</td><td style="text-align: center;">3,093,756</td></tr> <tr> <td>PSD</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td></tr> <tr> <td>TRF</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td></tr> <tr> <td>Total</td><td style="text-align: center;">3,043,011</td><td style="text-align: center;">0</td><td style="text-align: center;">50,745</td><td style="text-align: center;">3,093,756</td></tr> </tbody> </table> | | | | | | FY 2022 Budget Request | | | | | GR | Federal | Other | Total | PS | 0 | 0 | 0 | 0 | EE | 3,043,011 | 0 | 50,745 | 3,093,756 | PSD | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 | Total | 3,043,011 | 0 | 50,745 | 3,093,756 |
| | FY 2022 Budget Request | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 3,043,011 | 0 | 50,745 | 3,093,756 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 3,043,011 | 0 | 50,745 | 3,093,756 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;"></th> <th colspan="3" style="text-align: center;">FY 2022 Governor's Recommendation</th> <th style="width: 10%;"></th> </tr> <tr> <th></th> <th style="text-align: center;">GR</th> <th style="text-align: center;">Federal</th> <th style="text-align: center;">Other</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td>PS</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td></tr> <tr> <td>EE</td><td style="text-align: center;">3,043,011</td><td style="text-align: center;">0</td><td style="text-align: center;">50,745</td><td style="text-align: center;">3,093,756</td></tr> <tr> <td>PSD</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td></tr> <tr> <td>TRF</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td></tr> <tr> <td>Total</td><td style="text-align: center;">3,043,011</td><td style="text-align: center;">0</td><td style="text-align: center;">50,745</td><td style="text-align: center;">3,093,756</td></tr> </tbody> </table> | | | | | | FY 2022 Governor's Recommendation | | | | | GR | Federal | Other | Total | PS | 0 | 0 | 0 | 0 | EE | 3,043,011 | 0 | 50,745 | 3,093,756 | PSD | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 | Total | 3,043,011 | 0 | 50,745 | 3,093,756 |
| | FY 2022 Governor's Recommendation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 3,043,011 | 0 | 50,745 | 3,093,756 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 3,043,011 | 0 | 50,745 | 3,093,756 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;"></th> <th style="width: 20%; text-align: center;">0.00</th> </tr> </thead> <tbody> <tr> <td>FTE</td><td style="text-align: center;">0.00</td><td style="text-align: center;">0.00</td><td style="text-align: center;">0.00</td><td style="text-align: center;">0.00</td></tr> </tbody> </table> | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;"></th> <th style="width: 20%; text-align: center;">0</th> </tr> </thead> <tbody> <tr> <td>Est. Fringe</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td></tr> </tbody> </table> | | | | | | 0 | 0 | 0 | 0 | Est. Fringe | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Est. Fringe | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Other Funds: Health Initiatives Fund (0275); Motor Vehicle Commission Fund (0588); Conservation Commission (0609)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>The Department of Revenue postage appropriations support the annual processing of more than 12 million pieces of outgoing mail through its Mail Service Center and contracted vendors. The Department's outgoing mail volume is the largest in state government. The core postage request includes mailings of tax forms, marinecraft registration renewal notices, marinecraft titles, collection and enforcement notices, and statutorily required pieces of certified mail.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Additional postage costs are included in the Highway Collections budget unit for driver license renewals, motor vehicle registration renewal notices, motor vehicle titles, collection and enforcement notices and statutorily required pieces of mail.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>These mailings support the operational programs in their role of revenue collection by notifying citizens of taxes due and owed and of renewal dates of licenses and vehicle registrations to aid in timely renewals. Failure to provide these mailings would negatively impact revenue collections; result in decreased enforcement of tax, driver, motor and marine craft, and other laws; and violate statutory mandates to deliver certain notices by regular or certified mail.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

CORE DECISION ITEM

| | | |
|----------------------------------|--------------------|---------------|
| <u>Department of Revenue</u> | <u>Budget Unit</u> | <u>86150C</u> |
| <u>Division - Administration</u> | | |
| <u>Core - Postage</u> | <u>HB Section</u> | <u>4.025</u> |

3. PROGRAM LISTING (list programs included in this core funding)

Administration/Postage

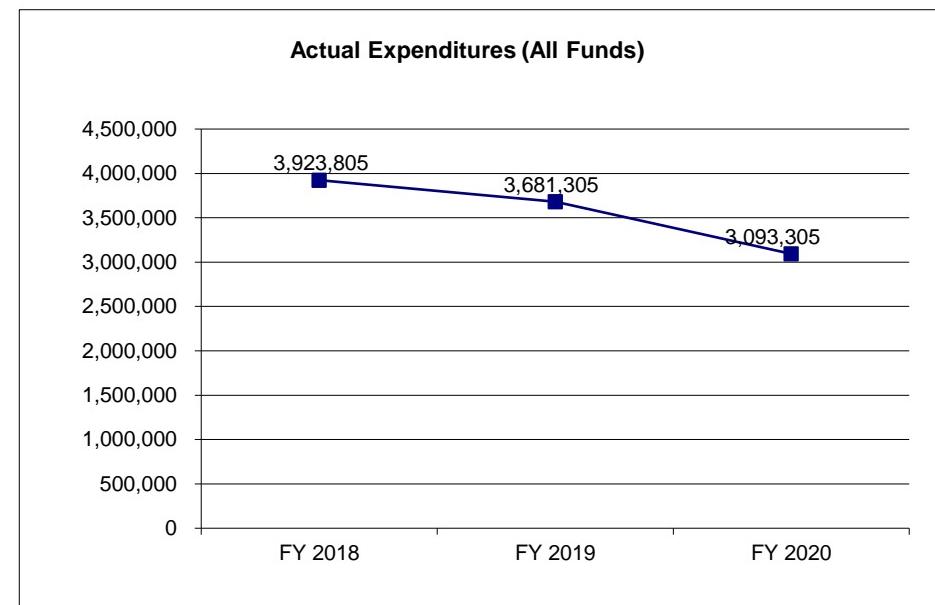
4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 4,043,756 | 3,793,756 | 3,393,756 | 3,093,756 |
| Less Reverted (All Funds) | (119,951) | (112,451) | (100,451) | 0 |
| Less Restricted (All Funds)* | 0 | 0 | (200,000) | 0 |
| Budget Authority (All Funds) | 3,923,805 | 3,681,305 | 3,093,305 | 3,093,756 |
| Actual Expenditures (All Funds) | 3,923,805 | 3,681,305 | 3,093,305 | N/A |
| Unexpended (All Funds) | 0 | 0 | 0 | N/A |

Unexpended, by Fund:

| | | | | |
|-----------------|---|---|---|-----|
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |

*Current Year restricted amount is as of _____.



Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

Additional costs are included in the Highway Collections budget unit.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

POSTAGE

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|--------------|-------------|------------------|----------|---------------|------------------|-------------|
| TAFF AFTER VETOES | EE | 0.00 | 3,043,011 | 0 | 50,745 | 3,093,756 | |
| | Total | 0.00 | 3,043,011 | 0 | 50,745 | 3,093,756 | |
| DEPARTMENT CORE REQUEST | EE | 0.00 | 3,043,011 | 0 | 50,745 | 3,093,756 | |
| | Total | 0.00 | 3,043,011 | 0 | 50,745 | 3,093,756 | |
| GOVERNOR'S RECOMMENDED CORE | EE | 0.00 | 3,043,011 | 0 | 50,745 | 3,093,756 | |
| | Total | 0.00 | 3,043,011 | 0 | 50,745 | 3,093,756 | |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| POSTAGE | | | | | | | | |
| CORE | | | | | | | | |
| TRAVEL, IN-STATE | 174 | 0.00 | 675 | 0.00 | 675 | 0.00 | 675 | 0.00 |
| SUPPLIES | 2,570,785 | 0.00 | 2,832,554 | 0.00 | 2,832,554 | 0.00 | 2,832,554 | 0.00 |
| PROFESSIONAL DEVELOPMENT | 358 | 0.00 | 677 | 0.00 | 677 | 0.00 | 677 | 0.00 |
| COMMUNICATION SERV & SUPP | 0 | 0.00 | 25 | 0.00 | 25 | 0.00 | 25 | 0.00 |
| PROFESSIONAL SERVICES | 336,789 | 0.00 | 53,350 | 0.00 | 53,350 | 0.00 | 53,350 | 0.00 |
| M&R SERVICES | 141,447 | 0.00 | 100,000 | 0.00 | 100,000 | 0.00 | 100,000 | 0.00 |
| OFFICE EQUIPMENT | 35,161 | 0.00 | 25 | 0.00 | 25 | 0.00 | 25 | 0.00 |
| OTHER EQUIPMENT | 631 | 0.00 | 100,000 | 0.00 | 100,000 | 0.00 | 100,000 | 0.00 |
| EQUIPMENT RENTALS & LEASES | 7,960 | 0.00 | 6,425 | 0.00 | 6,425 | 0.00 | 6,425 | 0.00 |
| MISCELLANEOUS EXPENSES | 0 | 0.00 | 25 | 0.00 | 25 | 0.00 | 25 | 0.00 |
| TOTAL - EE | 3,093,305 | 0.00 | 3,093,756 | 0.00 | 3,093,756 | 0.00 | 3,093,756 | 0.00 |
| GRAND TOTAL | \$3,093,305 | 0.00 | \$3,093,756 | 0.00 | \$3,093,756 | 0.00 | \$3,093,756 | 0.00 |
| GENERAL REVENUE | \$3,042,721 | 0.00 | \$3,043,011 | 0.00 | \$3,043,011 | 0.00 | \$3,043,011 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$50,584 | 0.00 | \$50,745 | 0.00 | \$50,745 | 0.00 | \$50,745 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| APPROPRIATED TAX CREDITS | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| GENERAL REVENUE | 194,000 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TOTAL - PD | 194,000 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TOTAL | 194,000 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| GRAND TOTAL | \$194,000 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

CORE DECISION ITEM

| <u>Department of Revenue</u> | Budget Unit | <u>87021C</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-----------------------------------|----------|----------|------|------|--|----|---------|-------|-------|----|---|---|---|---|----|---|---|---|---|-----|---|---|---|---|-----|---|---|---|---|--------------|----------|----------|----------|----------|--|
| <u>Division - Taxation</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <u>Core - Appropriated Tax Credits (Rolling Stock)</u> | HB Section | <u>4.025</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="5" style="text-align: left; padding-bottom: 5px;">FY 2022 Budget Request</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table> | | FY 2022 Budget Request | | | | | | GR | Federal | Other | Total | PS | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 | Total | 0 | 0 | 0 | 0 | |
| FY 2022 Budget Request | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="5" style="text-align: left; padding-bottom: 5px;">FY 2022 Governor's Recommendation</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table> | | FY 2022 Governor's Recommendation | | | | | | GR | Federal | Other | Total | PS | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 | Total | 0 | 0 | 0 | 0 | |
| FY 2022 Governor's Recommendation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>FTE</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> </tr> </thead> </table> | | FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th><i>Est. Fringe</i></th> <th>0</th> <th>0</th> <th>0</th> <th>0</th> </tr> </thead> </table> | | <i>Est. Fringe</i> | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Est. Fringe</i> | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Funds: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>The Department of Revenue collects taxes imposed on freight line companies as authorized by Sections 137.1021, RSMo. Six-tenths of 1 percent is transferred to the Blind Pension Fund and a 1 percent collection fee is transferred to the General Revenue Fund. The remaining proceeds are distributed to counties based on each county's percentage of rail track line to the aggregate total of the state.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Subject to appropriation, for all taxable years beginning on or after January 1, 2009, a freight line company is allowed a credit for eligible expenses against the tax. The state reimburses any political subdivision of this state for any decrease in revenue due to the credit. This appropriation is used to reimburse the political subdivisions.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>This appropriation was not funded in Fiscal Year 2021.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

CORE DECISION ITEM

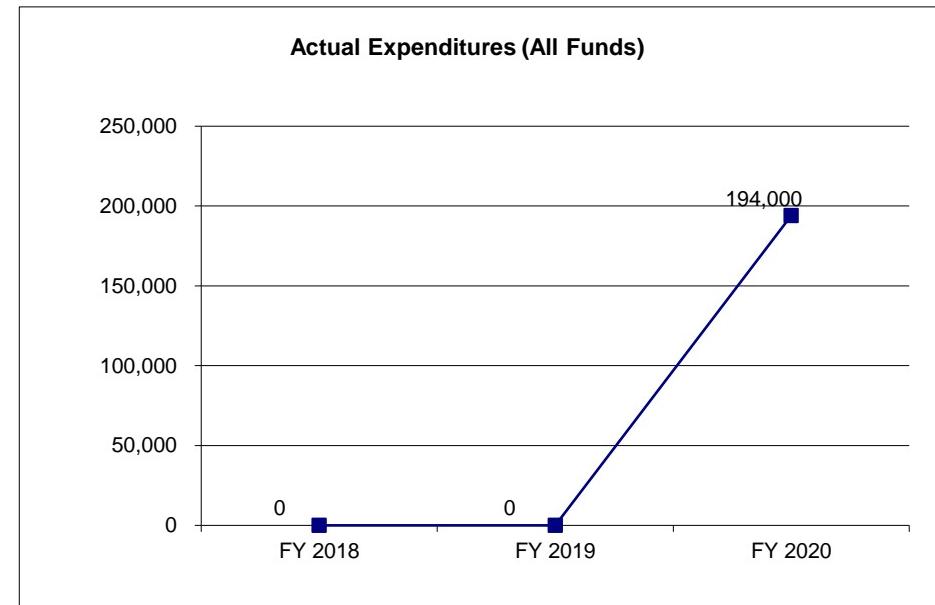
| | | |
|--------------------------------------------------------|--------------------|---------------|
| <u>Department of Revenue</u> | <u>Budget Unit</u> | <u>87021C</u> |
| <u>Division - Taxation</u> | | |
| <u>Core - Appropriated Tax Credits (Rolling Stock)</u> | <u>HB Section</u> | <u>4.025</u> |

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 0 | 0 | 200,000 | 0 |
| Less Reverted (All Funds) | 0 | 0 | (6,000) | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 0 | 0 | 194,000 | 0 |
| Actual Expenditures (All Funds) | 0 | 0 | 194,000 | N/A |
| Unexpended (All Funds) | 0 | 0 | 0 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |

Note 1 Note 1

*Current Year restricted amount is as of _____.



Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

Note 1: The Rolling Stock Tax Credit was included in the Department of Economic Development's (DED) budget in Fiscal Years 2018 and 2019. It was transferred to the Department of Revenue in the Fiscal Year 2020 budget process. The DED appropriation was not funded in Fiscal Year 2018 and only funded for \$1 in Fiscal Year 2019.

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| APPROPRIATED TAX CREDITS | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 194,000 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TOTAL - PD | 194,000 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| GRAND TOTAL | \$194,000 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| GENERAL REVENUE | \$194,000 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| PORT AIM ZONES | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| PORT AUTHORITY AIM ZONE FUND | 0 | 0.00 | 100,000 | 0.00 | 100,000 | 0.00 | 100,000 | 0.00 |
| TOTAL - PD | 0 | 0.00 | 100,000 | 0.00 | 100,000 | 0.00 | 100,000 | 0.00 |
| TOTAL | 0 | 0.00 | 100,000 | 0.00 | 100,000 | 0.00 | 100,000 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$100,000 | 0.00 | \$100,000 | 0.00 | \$100,000 | 0.00 |

CORE DECISION ITEM

Department of Revenue
 Division - Taxation
 Core - Port Aim Zone

Budget Unit 86160C

HB Section 4.03

1. CORE FINANCIAL SUMMARY

| | FY 2022 Budget Request | | | |
|--------------|------------------------|----------|----------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 100,000 | 100,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 100,000 | 100,000 |

| FTE | 0.00 | 0.00 | 0.00 | 0.00 |
|--------------------|------|------|------|------|
| <i>Est. Fringe</i> | 0 | 0 | 0 | 0 |

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Port Authority Aim Zone Fund (0583)

| | FY 2022 Governor's Recommendation | | | |
|--------------|-----------------------------------|----------|----------------|----------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 100,000 | 100,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 100,000 | 100,000 |

| FTE | 0.00 | 0.00 | 0.00 | 0.00 |
|--------------------|------|------|------|------|
| <i>Est. Fringe</i> | 0 | 0 | 0 | 0 |

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Port Authority Aim Zone Fund (0583)

2. CORE DESCRIPTION

Any port authority located in this state may establish an Advanced Industrial Manufacturing Zone or AIM Zone as authorized by Section 68.075, RSMo. Fifty percent of the state tax withholdings on new jobs within such a zone is deposited into the Port Authority AIM Zone Fund and subsequently distributed back to the AIM Zone for the purpose of expansion, development or redevelopment. The port authority approves any projects and must submit an annual budget to the Department of Economic Development explaining how and when the monies will be spent.

This appropriation request allows the Department of Revenue to distribute the funds in the Port Authority Aim Zone Fund back to the port authorities.

3. PROGRAM LISTING (list programs included in this core funding)

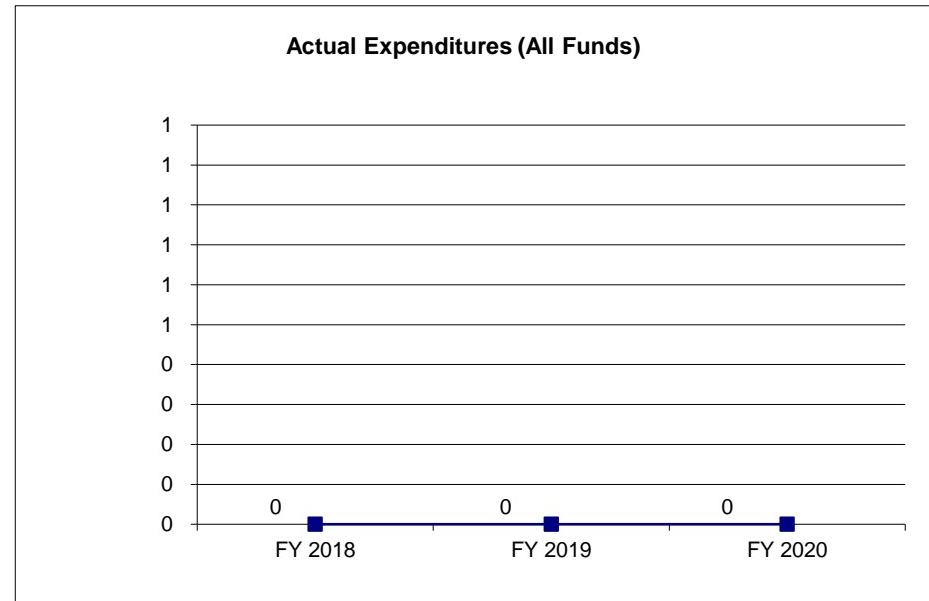
CORE DECISION ITEM

| | | |
|------------------------------|--------------------|---------------|
| <u>Department of Revenue</u> | <u>Budget Unit</u> | <u>86160C</u> |
| <u>Division - Taxation</u> | | |
| <u>Core - Port Aim Zone</u> | <u>HB Section</u> | <u>4.03</u> |

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 0 | 100,000 | 100,000 | 100,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 0 | 100,000 | 100,000 | 100,000 |
| Actual Expenditures (All Funds) | 0 | 0 | 0 | N/A |
| Unexpended (All Funds) | 0 | 100,000 | 100,000 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 100,000 | 100,000 | N/A |

*Current Year restricted amount is as of _____.



Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

PORT AIM ZONES

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|--------------|-------------|----------|----------|----------------|----------------|-------------|
| TAFF AFTER VETOES | PD | 0.00 | 0 | 0 | 100,000 | 100,000 | |
| | Total | 0.00 | 0 | 0 | 100,000 | 100,000 | |
| DEPARTMENT CORE REQUEST | PD | 0.00 | 0 | 0 | 100,000 | 100,000 | |
| | Total | 0.00 | 0 | 0 | 100,000 | 100,000 | |
| GOVERNOR'S RECOMMENDED CORE | PD | 0.00 | 0 | 0 | 100,000 | 100,000 | |
| | Total | 0.00 | 0 | 0 | 100,000 | 100,000 | |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| PORT AIM ZONES | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 0 | 0.00 | 100,000 | 0.00 | 100,000 | 0.00 | 100,000 | 0.00 |
| TOTAL - PD | 0 | 0.00 | 100,000 | 0.00 | 100,000 | 0.00 | 100,000 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$100,000 | 0.00 | \$100,000 | 0.00 | \$100,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$100,000 | 0.00 | \$100,000 | 0.00 | \$100,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| PROSEC ATTYS-COLL AGENCY FEES | | | | | | | | |
| CORE | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | |
| GENERAL REVENUE | 647,906 | 0.00 | 900,000 | 0.00 | 900,000 | 0.00 | 900,000 | 0.00 |
| TOTAL - EE | 647,906 | 0.00 | 900,000 | 0.00 | 900,000 | 0.00 | 900,000 | 0.00 |
| PROGRAM-SPECIFIC | | | | | | | | |
| GENERAL REVENUE | 2,127,997 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 |
| TOTAL - PD | 2,127,997 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 |
| TOTAL | 2,775,903 | 0.00 | 2,900,000 | 0.00 | 2,900,000 | 0.00 | 2,900,000 | 0.00 |
| GRAND TOTAL | \$2,775,903 | 0.00 | \$2,900,000 | 0.00 | \$2,900,000 | 0.00 | \$2,900,000 | 0.00 |

CORE DECISION ITEM

| <u>Department of Revenue</u> | Budget Unit | <u>87060C</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------------|------------------|------|------|------|------|--------------------|-------|----|---|---|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-----|------|------|-----------|------|--------------------|-----|---|---|---|--------------|------------------|----------|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|--|--|--|--|----|---------|-------|----|---|---|---|----|---|---|---|-----|-----------|---|---|-----|---|---|---|--------------|------------------|----------|------------------|
| <u>Divisions - Taxation and Administration</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <u>Core - Prosecuting Attorney/Collection Agency Fees</u> | HB Section | <u>4.035</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table> <thead> <tr> <th colspan="4">FY 2022 Budget Request</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>2,900,000</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>2,900,000</td> <td>0</td> <td>2,900,000</td> </tr> </tbody> </table> | | FY 2022 Budget Request | | | | | GR | Federal | Other | PS | 0 | 0 | 0 | EE | 0 | 0 | 0 | PSD | 2,900,000 | 0 | 0 | TRF | 0 | 0 | 0 | Total | 2,900,000 | 0 | 2,900,000 | <table> <thead> <tr> <th colspan="4">FY 2022 Governor's Recommendation</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>2,900,000</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>2,900,000</td> <td>0</td> <td>2,900,000</td> </tr> </tbody> </table> | FY 2022 Governor's Recommendation | | | | | GR | Federal | Other | PS | 0 | 0 | 0 | EE | 0 | 0 | 0 | PSD | 2,900,000 | 0 | 0 | TRF | 0 | 0 | 0 | Total | 2,900,000 | 0 | 2,900,000 |
| FY 2022 Budget Request | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 2,900,000 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 2,900,000 | 0 | 2,900,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FY 2022 Governor's Recommendation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 2,900,000 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 2,900,000 | 0 | 2,900,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table> <thead> <tr> <th></th> <th>FTE</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> </tr> </thead> <tbody> <tr> <td><i>Est. Fringe</i></td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table> | | | FTE | 0.00 | 0.00 | 0.00 | 0.00 | <i>Est. Fringe</i> | | 0 | 0 | 0 | 0 | <table> <thead> <tr> <th></th> <th>FTE</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> </tr> </thead> <tbody> <tr> <td><i>Est. Fringe</i></td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table> | | FTE | 0.00 | 0.00 | 0.00 | 0.00 | <i>Est. Fringe</i> | | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Est. Fringe</i> | | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Est. Fringe</i> | | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Funds: | | Other Funds: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>The Department of Revenue exercises the statutory authority in Sections 136.150 and 140.850, RSMo, to use outside resources to supplement its collection of delinquent taxes. The Department refers delinquent accounts to local prosecuting attorneys and contracts with private collection agencies for the collection of delinquent taxes. This appropriation is used to pay the prosecuting attorney fees and collection agency contracts.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

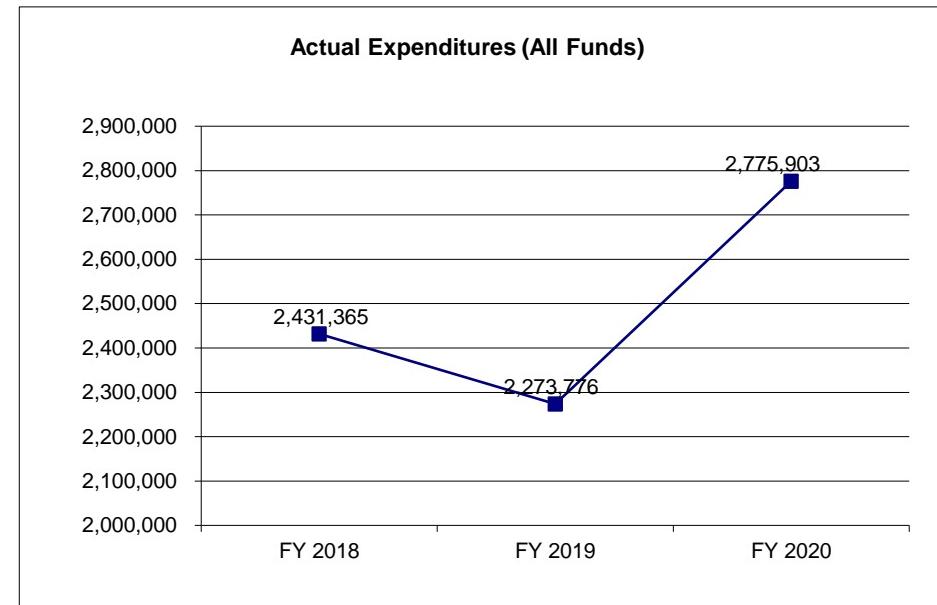
CORE DECISION ITEM

| | | |
|-----------------------------------------------------------|--------------------|---------------|
| <u>Department of Revenue</u> | <u>Budget Unit</u> | <u>87060C</u> |
| <u>Divisions - Taxation and Administration</u> | | |
| <u>Core - Prosecuting Attorney/Collection Agency Fees</u> | <u>HB Section</u> | <u>4.035</u> |

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 3,300,000 | 2,900,000 | 2,900,000 | 2,900,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | (124,097) | 0 |
| Budget Authority (All Funds) | 3,300,000 | 2,900,000 | 2,775,903 | 2,900,000 |
| Actual Expenditures (All Funds) | 2,431,365 | 2,273,776 | 2,775,903 | N/A |
| Unexpended (All Funds) | 868,635 | 626,224 | 0 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 868,635 | 626,224 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |

*Current Year restricted amount is \$600,000 as of October 1, 2020.



Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
PROSEC ATTYS-COLL AGENCY FEES

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|--------------|-------------|------------------|----------|----------|------------------|-------------|
| TAFF AFTER VETOES | | | | | | | |
| | EE | 0.00 | 900,000 | 0 | 0 | 900,000 | |
| | PD | 0.00 | 2,000,000 | 0 | 0 | 2,000,000 | |
| | Total | 0.00 | 2,900,000 | 0 | 0 | 2,900,000 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | EE | 0.00 | 900,000 | 0 | 0 | 900,000 | |
| | PD | 0.00 | 2,000,000 | 0 | 0 | 2,000,000 | |
| | Total | 0.00 | 2,900,000 | 0 | 0 | 2,900,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | EE | 0.00 | 900,000 | 0 | 0 | 900,000 | |
| | PD | 0.00 | 2,000,000 | 0 | 0 | 2,000,000 | |
| | Total | 0.00 | 2,900,000 | 0 | 0 | 2,900,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|--------------------------------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| PROSEC ATTYS-COLL AGENCY FEES | | | | | | | | |
| CORE | | | | | | | | |
| PROFESSIONAL SERVICES | 647,906 | 0.00 | 900,000 | 0.00 | 900,000 | 0.00 | 900,000 | 0.00 |
| TOTAL - EE | 647,906 | 0.00 | 900,000 | 0.00 | 900,000 | 0.00 | 900,000 | 0.00 |
| PROGRAM DISTRIBUTIONS | 2,127,997 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 |
| TOTAL - PD | 2,127,997 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 |
| GRAND TOTAL | \$2,775,903 | 0.00 | \$2,900,000 | 0.00 | \$2,900,000 | 0.00 | \$2,900,000 | 0.00 |
| GENERAL REVENUE | \$2,775,903 | 0.00 | \$2,900,000 | 0.00 | \$2,900,000 | 0.00 | \$2,900,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| COUNTY LIEN FILING FEES | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| GENERAL REVENUE | 4,915 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 |
| TOTAL - PD | 4,915 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 |
| TOTAL | 4,915 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 |
| GRAND TOTAL | \$4,915 | 0.00 | \$200,000 | 0.00 | \$200,000 | 0.00 | \$200,000 | 0.00 |

CORE DECISION ITEM

| Department of Revenue | Budget Unit | 87080C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|----------|--------------------|-----------------------------------|------|------|------|----|---------|-------|-------|----|---|---|---|---|----|---|---|---|---|-----|---------|---|---|---------|-----|---|---|---|---|--------------|----------------|----------|----------|----------------|
| Division - Taxation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Core - County Filing Fees | HB Section | 4.04 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table> <thead> <tr> <th></th> <th colspan="3">FY 2022 Budget Request</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>200,000</td> <td>0</td> <td>0</td> <td>200,000</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>200,000</td> <td>0</td> <td>0</td> <td>200,000</td> </tr> </tbody> </table> | | | | FY 2022 Budget Request | | | | GR | Federal | Other | Total | PS | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 | PSD | 200,000 | 0 | 0 | 200,000 | TRF | 0 | 0 | 0 | 0 | Total | 200,000 | 0 | 0 | 200,000 |
| | FY 2022 Budget Request | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 200,000 | 0 | 0 | 200,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 200,000 | 0 | 0 | 200,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table> <thead> <tr> <th></th> <th colspan="3">FY 2022 Governor's Recommendation</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>200,000</td> <td>0</td> <td>0</td> <td>200,000</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>200,000</td> <td>0</td> <td>0</td> <td>200,000</td> </tr> </tbody> </table> | | | | FY 2022 Governor's Recommendation | | | | GR | Federal | Other | Total | PS | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 | PSD | 200,000 | 0 | 0 | 200,000 | TRF | 0 | 0 | 0 | 0 | Total | 200,000 | 0 | 0 | 200,000 |
| | FY 2022 Governor's Recommendation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 200,000 | 0 | 0 | 200,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 200,000 | 0 | 0 | 200,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table> <thead> <tr> <th>FTE</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> </tr> </thead> </table> | | | FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table> <thead> <tr> <th><i>Est. Fringe</i></th> <th>0</th> <th>0</th> <th>0</th> <th>0</th> </tr> </thead> </table> <p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p> | | | <i>Est. Fringe</i> | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Est. Fringe</i> | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Funds: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Sections 144.380 and 143.902, RSMo, allow the Department of Revenue to file a certificate of lien with circuit courts for income, withholding, sales and use tax delinquencies. The Department also files administrative judgements to garnish a taxpayer's wages, bank accounts or financial holdings. With this appropriation, the Department, per Section 144.380.4, RSMo, pays the county recorder of deeds \$3.00 to file a lien and \$1.50 when the Department requests the lien to be released.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

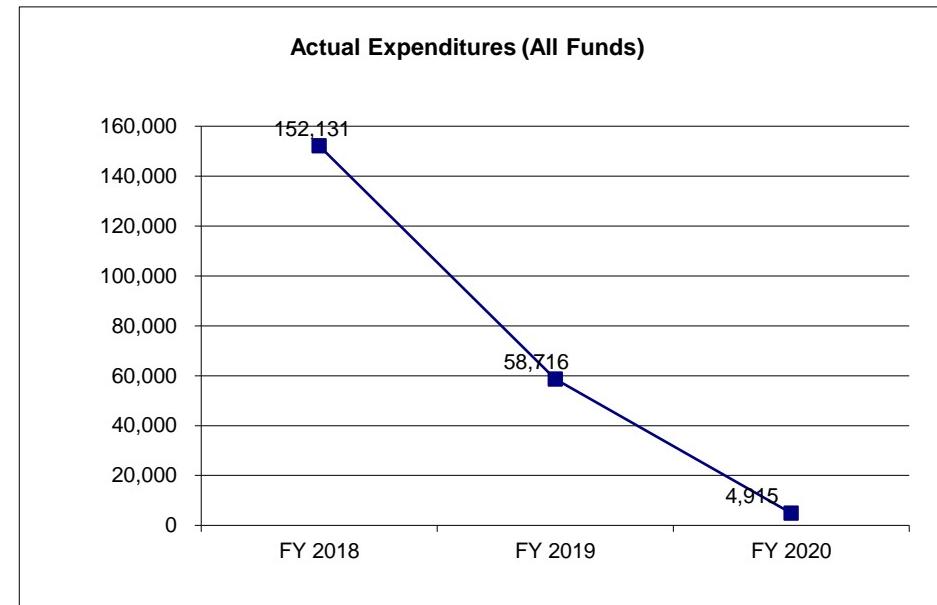
CORE DECISION ITEM

| | | |
|----------------------------------|--------------------|---------------|
| Department of Revenue | Budget Unit | 87080C |
| Division - Taxation | | |
| Core - County Filing Fees | HB Section | 4.04 |

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 315,000 | 275,000 | 200,000 | 200,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | (192,228) | 0 |
| Budget Authority (All Funds) | 315,000 | 275,000 | 7,772 | 200,000 |
| Actual Expenditures (All Funds) | 152,131 | 58,716 | 4,915 | N/A |
| Unexpended (All Funds) | 162,869 | 216,284 | 2,857 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 162,869 | 216,284 | 2,857 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |

*Current Year restricted amount is \$100,000 as of October 1, 2020.



Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

Decrease in expenditures in FY19 and FY20 is due to implementation of the integrated tax system. The Department will begin issuing liens using the integrated tax system in FY21.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

COUNTY LIEN FILING FEES

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|--------------|-------------|----------------|----------|----------|----------------|-------------|
| TAFF AFTER VETOES | PD | 0.00 | 200,000 | 0 | 0 | 200,000 | |
| | Total | 0.00 | 200,000 | 0 | 0 | 200,000 | |
| DEPARTMENT CORE REQUEST | PD | 0.00 | 200,000 | 0 | 0 | 200,000 | |
| | Total | 0.00 | 200,000 | 0 | 0 | 200,000 | |
| GOVERNOR'S RECOMMENDED CORE | PD | 0.00 | 200,000 | 0 | 0 | 200,000 | |
| | Total | 0.00 | 200,000 | 0 | 0 | 200,000 | |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| COUNTY LIEN FILING FEES | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 4,915 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 |
| TOTAL - PD | 4,915 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 | 200,000 | 0.00 |
| GRAND TOTAL | \$4,915 | 0.00 | \$200,000 | 0.00 | \$200,000 | 0.00 | \$200,000 | 0.00 |
| GENERAL REVENUE | \$4,915 | 0.00 | \$200,000 | 0.00 | \$200,000 | 0.00 | \$200,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| MOTOR FUEL TAX DISTRIBUTION | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| MOTOR FUEL TAX | 185,422,875 | 0.00 | 195,000,000 | 0.00 | 195,000,000 | 0.00 | 195,000,000 | 0.00 |
| TOTAL - PD | 185,422,875 | 0.00 | 195,000,000 | 0.00 | 195,000,000 | 0.00 | 195,000,000 | 0.00 |
| TOTAL | 185,422,875 | 0.00 | 195,000,000 | 0.00 | 195,000,000 | 0.00 | 195,000,000 | 0.00 |
| GRAND TOTAL | \$185,422,875 | 0.00 | \$195,000,000 | 0.00 | \$195,000,000 | 0.00 | \$195,000,000 | 0.00 |

CORE DECISION ITEM

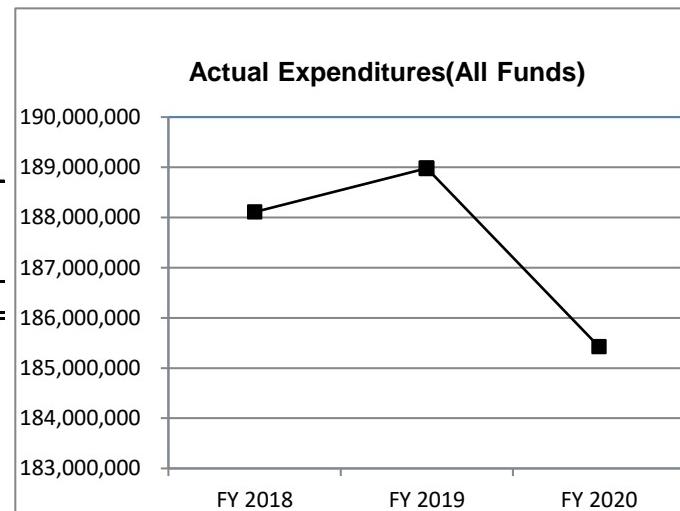
| Department of Revenue | Budget Unit | 87030C | | | | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|----------------|--------------|--------------------|
| Division - Taxation | | | | | | | | |
| Core - Motor Fuel Tax Distribution | HB Section | 4.045 | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | |
| | | FY 2022 Governor's Recommendation | | | | | | |
| | GR | Federal | Other | Total | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 |
| PSD | 0 | 0 | 195,000,000 | 195,000,000 | PSD | 0 | 0 | 195,000,000 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 |
| Total | 0 | 0 | 195,000,000 | 195,000,000 | Total | 0 | 0 | 195,000,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 |
| Est. Fringe | 0 | 0 | 0 | 0 | Est. Fringe | 0 | 0 | 0 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | |
| Other Funds: Motor Fuel Tax Fund (0673) | | | Other Funds: Motor Fuel Tax Fund (0673) | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | |
| Article IV, Section 30(a) of the Missouri Constitution stipulates that 10 percent of the net proceeds of the motor fuel tax shall be apportioned and distributed to counties within the state and 15 percent to incorporated cities, towns, and villages within the state. This appropriation allows the Department to distribute this money to counties and cities as mandated by the Missouri Constitution. | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | |

CORE DECISION ITEM

| | | |
|-------------------------------------------|--------------------|---------------|
| Department of Revenue | Budget Unit | 87030C |
| Division - Taxation | | |
| Core - Motor Fuel Tax Distribution | HB Section | 4.045 |

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|--------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 192,000,000 | 195,000,000 | 195,000,000 | 195,000,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 192,000,000 | 195,000,000 | 195,000,000 | 195,000,000 |
| Actual Expenditures(All Funds) | 188,109,700 | 188,980,617 | 185,422,875 | N/A |
| Unexpended (All Funds) | 3,890,300 | 6,019,383 | 9,577,125 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 3,890,300 | 6,019,383 | 9,577,125 | N/A |



*Current Year restricted amount is as of ____.

Reverted includes the statutory three percent reserve (when applicable).

Restricted includes any Governor's expenditure restriction which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

MOTOR FUEL TAX DISTRIBUTION

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|--------------|-------------|----------|----------|--------------------|--------------------|-------------|
| TAFF AFTER VETOES | PD | 0.00 | 0 | 0 | 195,000,000 | 195,000,000 | |
| | Total | 0.00 | 0 | 0 | 195,000,000 | 195,000,000 | |
| DEPARTMENT CORE REQUEST | PD | 0.00 | 0 | 0 | 195,000,000 | 195,000,000 | |
| | Total | 0.00 | 0 | 0 | 195,000,000 | 195,000,000 | |
| GOVERNOR'S RECOMMENDED CORE | PD | 0.00 | 0 | 0 | 195,000,000 | 195,000,000 | |
| | Total | 0.00 | 0 | 0 | 195,000,000 | 195,000,000 | |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| MOTOR FUEL TAX DISTRIBUTION | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 185,422,875 | 0.00 | 195,000,000 | 0.00 | 195,000,000 | 0.00 | 195,000,000 | 0.00 |
| TOTAL - PD | 185,422,875 | 0.00 | 195,000,000 | 0.00 | 195,000,000 | 0.00 | 195,000,000 | 0.00 |
| GRAND TOTAL | \$185,422,875 | 0.00 | \$195,000,000 | 0.00 | \$195,000,000 | 0.00 | \$195,000,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$185,422,875 | 0.00 | \$195,000,000 | 0.00 | \$195,000,000 | 0.00 | \$195,000,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| EMBLEM USE FEE DISTRIBUTION | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| GENERAL REVENUE | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 |
| TOTAL - PD | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 |
| TOTAL | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 |
| Emblem Use Fee Dist Increase - 1860003 | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 12,100 | 0.00 | 14,100 | 0.00 |
| TOTAL - PD | 0 | 0.00 | 0 | 0.00 | 12,100 | 0.00 | 14,100 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 12,100 | 0.00 | 14,100 | 0.00 |
| GRAND TOTAL | \$20,000 | 0.00 | \$20,000 | 0.00 | \$32,100 | 0.00 | \$34,100 | 0.00 |

CORE DECISION ITEM

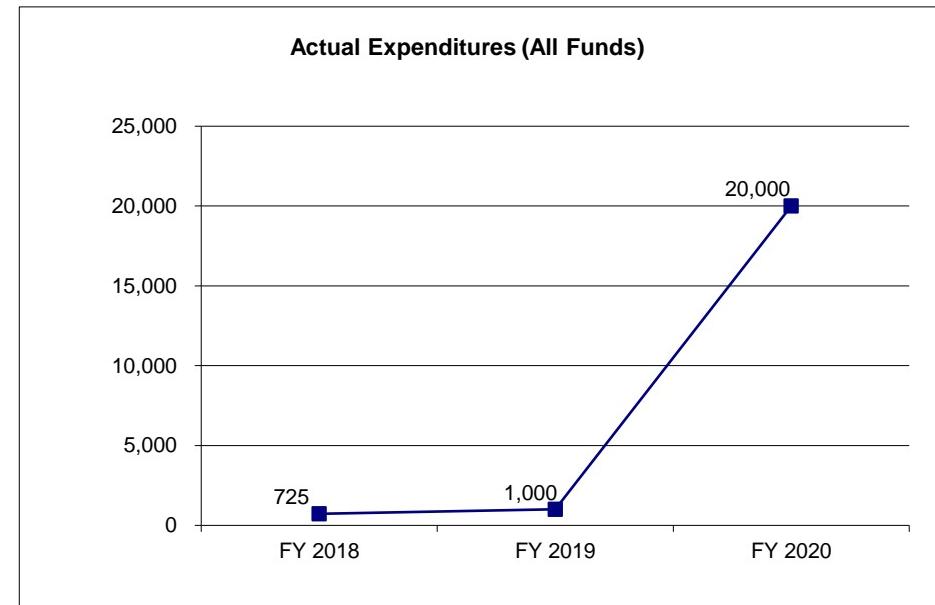
CORE DECISION ITEM

| | | |
|------------------------------------------------------|--------------------|---------------|
| <u>Department of Revenue</u> | <u>Budget Unit</u> | <u>87032C</u> |
| <u>Division - Motor Vehicle and Driver Licensing</u> | | |
| <u>Core - Emblem Use Fee Distribution</u> | <u>HB Section</u> | <u>4.05</u> |

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 1,000 | 1,000 | 20,000 | 20,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 1,000 | 1,000 | 20,000 | 20,000 |
| Actual Expenditures (All Funds) | 725 | 1,000 | 20,000 | N/A |
| Unexpended (All Funds) | 275 | 0 | 0 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 275 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |

*Current Year restricted amount is as of _____.



Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

EMBLEM USE FEE DISTRIBUTION

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|--------------|-------------|---------------|----------|----------|---------------|-------------|
| TAFF AFTER VETOES | PD | 0.00 | 20,000 | 0 | 0 | 20,000 | |
| | Total | 0.00 | 20,000 | 0 | 0 | 20,000 | |
| DEPARTMENT CORE REQUEST | PD | 0.00 | 20,000 | 0 | 0 | 20,000 | |
| | Total | 0.00 | 20,000 | 0 | 0 | 20,000 | |
| GOVERNOR'S RECOMMENDED CORE | PD | 0.00 | 20,000 | 0 | 0 | 20,000 | |
| | Total | 0.00 | 20,000 | 0 | 0 | 20,000 | |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| EMBLEM USE FEE DISTRIBUTION | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 |
| TOTAL - PD | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 |
| GRAND TOTAL | \$20,000 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 |
| GENERAL REVENUE | \$20,000 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

NEW DECISION ITEM
 RANK: 7 OF 7

| Department of Revenue | | Budget Unit | 87032C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------------|----------|----------|---|-----------------------------------|--|--|--|----|---------|-------|-------|----|---------|-------|-------|----|---|---|---|----|---|---|---|----|---|---|---|----|---|---|---|-----|--------|---|---|-----|--------|---|---|-----|---|---|---|-----|---|---|---|--------------|---------------|----------|----------|--------------|---------------|----------|----------|
| Division - Motor Vehicle and Driver Licensing | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| DI Name - Emblem Use Fee Distribution Increase | | DI# 1860007 | HB Section <u>4.05</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. AMOUNT OF REQUEST | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4">FY 2022 Budget Request</th> <th colspan="4">FY 2022 Governor's Recommendation</th> </tr> <tr> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>12,100</td> <td>0</td> <td>0</td> <td>PSD</td> <td>14,100</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>12,100</td> <td>0</td> <td>0</td> <td>Total</td> <td>14,100</td> <td>0</td> <td>0</td> </tr> </tbody> </table> | | | | | FY 2022 Budget Request | | | | FY 2022 Governor's Recommendation | | | | GR | Federal | Other | Total | GR | Federal | Other | Total | PS | 0 | 0 | 0 | PS | 0 | 0 | 0 | EE | 0 | 0 | 0 | EE | 0 | 0 | 0 | PSD | 12,100 | 0 | 0 | PSD | 14,100 | 0 | 0 | TRF | 0 | 0 | 0 | TRF | 0 | 0 | 0 | Total | 12,100 | 0 | 0 | Total | 14,100 | 0 | 0 |
| FY 2022 Budget Request | | | | FY 2022 Governor's Recommendation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| GR | Federal | Other | Total | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | PS | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | EE | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 12,100 | 0 | 0 | PSD | 14,100 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | TRF | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 12,100 | 0 | 0 | Total | 14,100 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FTE 0.00 0.00 0.00 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Est. Fringe</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> </table> | | | | | Est. Fringe | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Est. Fringe | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Est. Fringe</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> </table> | | | | | Est. Fringe | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Est. Fringe | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Funds: 2. THIS REQUEST CAN BE CATEGORIZED AS: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> New Legislation <input type="checkbox"/> Federal Mandate <input type="checkbox"/> GR Pick-Up <input type="checkbox"/> Pay Plan | | <input type="checkbox"/> New Program <input type="checkbox"/> Program Expansion <input type="checkbox"/> Space Request <input type="checkbox"/> Other: | <input type="checkbox"/> Fund Switch <input checked="" type="checkbox"/> Cost to Continue <input type="checkbox"/> Equipment Replacement | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Individuals requesting a specialty plate make a contribution of an emblem use authorization fee to organizations sponsoring the specialty plate. If statute allows the individual to make the emblem use authorization fee to the Department, the Department must remit the fees to the applicable organization.</p> <p>Section 301.3141 requires the Director of Revenue to remit all emblem use contribution fees collected for the SOME GAVE ALL specialty license plate applications to the Veterans of Foreign Wars Department of Missouri.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

NEW DECISION ITEM
RANK: 7 **OF 7**

| | | |
|-------------------------------------------------------|--------------------|-------------------|
| Department of Revenue | Budget Unit | 87032C |
| Division - Motor Vehicle and Driver Licensing | | |
| DI Name - Emblem Use Fee Distribution Increase | DI# 1860007 | HB Section |

Section 301.3175 creates the BACK THE BLUE specialty plate. The statute authorizes the Department to collect a ten dollar contribution on behalf of the Missouri Law Enforcement Memorial Foundation.

Section 301.3176 of HB1963, which passed during the last legislative session, created the BACKSTOPPERS specialty plate. The legislation authorizes the Department to collect a ten dollar contribution on behalf of the BackStoppers.

Based upon current emblem use fee collections, the Department is requesting an increase so it can continue to timely distribute contributions to the applicable organizations.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The current appropriation level is \$20,000.00. For fiscal year 2020, the Department collected \$24,637.50 in emblem use fees (\$1,995.00 - SOME GAVE ALL and \$22,642.50 - Back the Blue). The fiscal year 2020 amount for the Back the Blue license plate was for nine months (effective date of August 28, 2019). The projected amount of emblem use fee collections for fiscal year 2022:

| | |
|-------------------------------------------------|-------------------|
| SOME GAVE ALL plate (\$175/month x 12 months) | \$2,100 |
| BACK THE BLUE plate (\$2,500/month x 12 months) | \$30,000 |
| BACKSTOPPERS (Implement Legislation) | \$2,000 |
| Less: Fiscal Year 2021 appropriation | <u>(\$20,000)</u> |
| Total FY22 budget request | \$14,100 |

NEW DECISION ITEM
 RANK: 7 OF 7

| Department of Revenue | | Budget Unit | 87032C | | | | | | |
|---------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| Division - Motor Vehicle and Driver Licensing | | | | | | | | | |
| DI Name - Emblem Use Fee Distribution Increase | | DI# 1860007 | HB Section 4.05 | | | | | | |
| 5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS. | | | | | | | | | |
| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| Total EE | 0 | | 0 | | 0 | | 0 | | 0 |
| Program Distributions | 12,100 | | | | | | 12,100 | | |
| Total PSD | 12,100 | | 0 | | 0 | | 12,100 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 12,100 | 0.0 | 0 | 0.0 | 0 | 0.0 | 12,100 | 0.0 | 0 |
| | | | | | | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| Total EE | 0 | | 0 | | 0 | | 0 | | 0 |
| Program Distributions | 14,100 | | | | | | 14,100 | | |
| Total PSD | 14,100 | | 0 | | 0 | | 14,100 | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | | 0 | | 0 | | 0 | | 0 |
| Grand Total | 14,100 | 0.0 | 0 | 0.0 | 0 | 0.0 | 14,100 | 0.0 | 0 |

NEW DECISION ITEM
RANK: 7 OF 7

| | | |
|-------------------------------------------------------|--------------------|-------------------------------|
| Department of Revenue | Budget Unit | 87032C |
| Division - Motor Vehicle and Driver Licensing | | |
| DI Name - Emblem Use Fee Distribution Increase | DI# 1860007 | HB Section <u>4.05</u> |

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an activity measure(s) for the program.

6b. Provide a measure(s) of the program's quality.

6c. Provide a measure(s) of the program's impact.

6d. Provide a measure(s) of the program's efficiency.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| EMBLEM USE FEE DISTRIBUTION | | | | | | | | |
| Emblem Use Fee Dist Increase - 1860003 | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 0 | 0.00 | 0 | 0.00 | 12,100 | 0.00 | 14,100 | 0.00 |
| TOTAL - PD | 0 | 0.00 | 0 | 0.00 | 12,100 | 0.00 | 14,100 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$12,100 | 0.00 | \$14,100 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$12,100 | 0.00 | \$14,100 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| GENERAL REVENUE REFUNDS (REG) | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| GENERAL REVENUE | 1,262,829,191 | 0.00 | 1,684,000,000 | 0.00 | 1,684,000,000 | 0.00 | 1,684,000,000 | 0.00 |
| TOTAL - PD | 1,262,829,191 | 0.00 | 1,684,000,000 | 0.00 | 1,684,000,000 | 0.00 | 1,684,000,000 | 0.00 |
| TOTAL | 1,262,829,191 | 0.00 | 1,684,000,000 | 0.00 | 1,684,000,000 | 0.00 | 1,684,000,000 | 0.00 |
| GRAND TOTAL | \$1,262,829,191 | 0.00 | \$1,684,000,000 | 0.00 | \$1,684,000,000 | 0.00 | \$1,684,000,000 | 0.00 |

CORE DECISION ITEM

| <u>Department of Revenue</u> | Budget Unit | <u>87011C</u> | | | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------------|----------------------|--------------|----------------------|
| <u>Divisions - Taxation and Administration</u> | | | | | | | | |
| <u>Core - General Revenue Refunds</u> | HB Section | <u>4.055</u> | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | |
| | | FY 2022 Governor's Recommendation | | | | | | |
| | GR | Federal | Other | Total | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 |
| PSD | 1,684,000,000 | 0 | 0 | 1,684,000,000 | PSD | 1,684,000,000 | 0 | 0 |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 |
| Total | 1,684,000,000 | 0 | 0 | 1,684,000,000 | Total | 1,684,000,000 | 0 | 1,684,000,000 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 |
| <i>Est. Fringe</i> | 0 | 0 | 0 | 0 | <i>Est. Fringe</i> | 0 | 0 | 0 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | |
| Other Funds: | | | Other Funds: | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | |
| This appropriation allows the Department of Revenue to pay outstanding refund claims for taxes and fees collected and deposited into the General Revenue Fund as required by Section 136.035, RSMo. The Department processes refund claims for individual and corporate income, property tax credit, withholding, sales and use taxes and other General Revenue refunds. | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | |

CORE DECISION ITEM

| Department of Revenue | | Budget Unit | 87011C | | | | | | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|-------------------------|---------|---------------|---------|---------------|---------|---------------|
| Divisions - Taxation and Administration | | | | | | | | | | | |
| Core - General Revenue Refunds | | HB Section | 4.055 | | | | | | | | |
| 4. FINANCIAL HISTORY | | | | | | | | | | | |
| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. | | | | | | | |
| Appropriation (All Funds) | 1,599,100,000 | 1,661,800,000 | 1,527,200,000 | 1,684,000,000 | | | | | | | |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 | | | | | | | |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 | | | | | | | |
| Budget Authority (All Funds) | 1,599,100,000 | 1,661,800,000 | 1,527,200,000 | 1,684,000,000 | | | | | | | |
| Actual Expenditures(All Funds) | 1,435,055,671 | 1,346,643,340 | 1,262,829,191 | N/A | | | | | | | |
| Unexpended (All Funds) | <u>164,044,329</u> | <u>315,156,660</u> | <u>264,370,809</u> | <u>N/A</u> | | | | | | | |
| Unexpended, by Fund: | | | | | | | | | | | |
| General Revenue | 164,044,329 | 315,156,660 | 264,370,809 | N/A | | | | | | | |
| Federal | 0 | 0 | 0 | N/A | | | | | | | |
| Other | 0 | 0 | 0 | N/A | | | | | | | |
| <p>Actual Expenditures(All Funds)</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Expenditure (All Funds)</th> </tr> </thead> <tbody> <tr> <td>FY 2018</td> <td>1,435,055,671</td> </tr> <tr> <td>FY 2019</td> <td>1,346,643,340</td> </tr> <tr> <td>FY 2020</td> <td>1,262,829,191</td> </tr> </tbody> </table> | | | | Year | Expenditure (All Funds) | FY 2018 | 1,435,055,671 | FY 2019 | 1,346,643,340 | FY 2020 | 1,262,829,191 |
| Year | Expenditure (All Funds) | | | | | | | | | | |
| FY 2018 | 1,435,055,671 | | | | | | | | | | |
| FY 2019 | 1,346,643,340 | | | | | | | | | | |
| FY 2020 | 1,262,829,191 | | | | | | | | | | |

*Current Year restricted amount is as of ____.

Reverted includes the statutory three percent reserve (when applicable).

Restricted includes any Governor's expenditure restriction which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

GENERAL REVENUE REFUNDS (REG)

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|--------------|-------------|----------------------|----------|----------|----------------------|-------------|
| TAFF AFTER VETOES | | | | | | | |
| | PD | 0.00 | 1,684,000,000 | 0 | 0 | 1,684,000,000 | |
| | Total | 0.00 | 1,684,000,000 | 0 | 0 | 1,684,000,000 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PD | 0.00 | 1,684,000,000 | 0 | 0 | 1,684,000,000 | |
| | Total | 0.00 | 1,684,000,000 | 0 | 0 | 1,684,000,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PD | 0.00 | 1,684,000,000 | 0 | 0 | 1,684,000,000 | |
| | Total | 0.00 | 1,684,000,000 | 0 | 0 | 1,684,000,000 | |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| GENERAL REVENUE REFUNDS (REG) | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 1,262,829,191 | 0.00 | 1,684,000,000 | 0.00 | 1,684,000,000 | 0.00 | 1,684,000,000 | 0.00 |
| TOTAL - PD | 1,262,829,191 | 0.00 | 1,684,000,000 | 0.00 | 1,684,000,000 | 0.00 | 1,684,000,000 | 0.00 |
| GRAND TOTAL | \$1,262,829,191 | 0.00 | \$1,684,000,000 | 0.00 | \$1,684,000,000 | 0.00 | \$1,684,000,000 | 0.00 |
| GENERAL REVENUE | \$1,262,829,191 | 0.00 | \$1,684,000,000 | 0.00 | \$1,684,000,000 | 0.00 | \$1,684,000,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| FEDERAL & OTHER FUNDS REFUNDS | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| GAMING PROCEEDS FOR EDUCATION | 0 | 0.00 | 15,000 | 0.00 | 15,000 | 0.00 | 15,000 | 0.00 |
| GAMING COMMISSION FUND | 0 | 0.00 | 5,000 | 0.00 | 5,000 | 0.00 | 5,000 | 0.00 |
| SOLID WASTE MGMT-SCRAP TIRE | 0 | 0.00 | 10,000 | 0.00 | 10,000 | 0.00 | 10,000 | 0.00 |
| MOTOR VEHICLE COMMISSION | 2,317 | 0.00 | 5,000 | 0.00 | 5,000 | 0.00 | 5,000 | 0.00 |
| DEPT OF REVENUE INFORMATION | 0 | 0.00 | 5,000 | 0.00 | 5,000 | 0.00 | 5,000 | 0.00 |
| DEP OF REVENUE SPECIALTY PLATE | 0 | 0.00 | 10,000 | 0.00 | 10,000 | 0.00 | 10,000 | 0.00 |
| TOTAL - PD | 2,317 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| TOTAL | 2,317 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| GRAND TOTAL | \$2,317 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |

CORE DECISION ITEM

| Department of Revenue | Budget Unit | 87012C | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|---------------|-----------------------------------|------|------|------|------|----|---------|-------|----|---|---|---|----|---|---|---|-----|---|---|--------|-----|---|---|---|--------------|----------|----------|---------------|
| Divisions - Taxation, Motor Vehicle and Driver Licensing, Administration | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Core - Federal and Other Funds | HB Section | 4.06 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4" style="text-align: left; padding-bottom: 5px;">FY 2022 Budget Request</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> </tr> </thead> <tbody> <tr> <td>PS</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>EE</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>PSD</td><td>0</td><td>0</td><td>50,000</td></tr> <tr> <td>TRF</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>Total</td><td>0</td><td>0</td><td>50,000</td></tr> </tbody> </table> | | | FY 2022 Budget Request | | | | | GR | Federal | Other | PS | 0 | 0 | 0 | EE | 0 | 0 | 0 | PSD | 0 | 0 | 50,000 | TRF | 0 | 0 | 0 | Total | 0 | 0 | 50,000 |
| FY 2022 Budget Request | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 50,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 0 | 0 | 50,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4" style="text-align: left; padding-bottom: 5px;">FY 2022 Governor's Recommendation</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> </tr> </thead> <tbody> <tr> <td>PS</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>EE</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>PSD</td><td>0</td><td>0</td><td>50,000</td></tr> <tr> <td>TRF</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>Total</td><td>0</td><td>0</td><td>50,000</td></tr> </tbody> </table> | | | FY 2022 Governor's Recommendation | | | | | GR | Federal | Other | PS | 0 | 0 | 0 | EE | 0 | 0 | 0 | PSD | 0 | 0 | 50,000 | TRF | 0 | 0 | 0 | Total | 0 | 0 | 50,000 |
| FY 2022 Governor's Recommendation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 50,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 0 | 0 | 50,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>FTE</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> </tr> </thead> </table> | | | FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th><i>Est. Fringe</i></th> <th>0</th> <th>0</th> <th>0</th> <th>0</th> </tr> </thead> </table> | | | <i>Est. Fringe</i> | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Est. Fringe</i> | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Funds: | Funds used in FY20: Motor Vehicle Commission (0588) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Funds: | Funds used in FY20: Motor Vehicle Commission (0588) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>The Department of Revenue has specific appropriation authority to process refund claims for various taxes and fees deposited into the General Revenue, State Highways and Transportation Department, Aviation Trust, Workers Compensation, Health Initiatives, State School Money, and Fair Share funds. This appropriation allows the Department to pay outstanding claims for taxes and fees it deposits into other funds as required by Section 136.035, RSMo.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

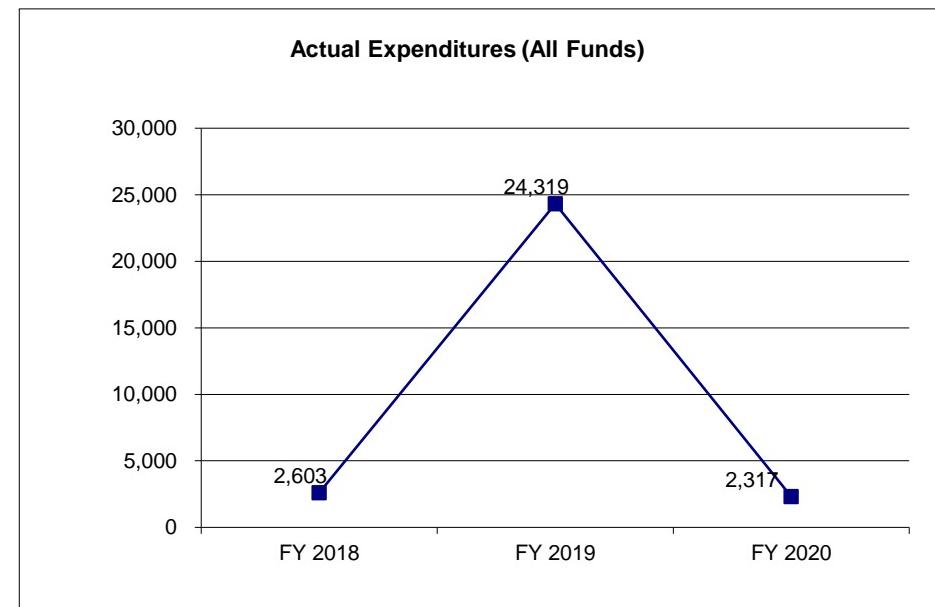
CORE DECISION ITEM

| | | |
|---------------------------------------------------------------------------------|--------------------|---------------|
| Department of Revenue | Budget Unit | 87012C |
| Divisions - Taxation, Motor Vehicle and Driver Licensing, Administration | | |
| Core - Federal and Other Funds | HB Section | 4.06 |

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 50,000 | 50,000 | 50,000 | 50,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 50,000 | 50,000 | 50,000 | 50,000 |
| Actual Expenditures (All Funds) | 2,603 | 24,319 | 2,317 | N/A |
| Unexpended (All Funds) | 47,397 | 25,681 | 47,683 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 47,397 | 25,691 | 47,683 | N/A |

*Current Year restricted amount is as of _____.



Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
FEDERAL & OTHER FUNDS REFUNDS

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|--------------|-------------|----------|----------|---------------|---------------|-------------|
| TAFF AFTER VETOES | PD | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | Total | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| <hr/> | | | | | | | |
| DEPARTMENT CORE REQUEST | PD | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | Total | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| <hr/> | | | | | | | |
| GOVERNOR'S RECOMMENDED CORE | PD | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | Total | 0.00 | 0 | 0 | 50,000 | 50,000 | |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| FEDERAL & OTHER FUNDS REFUNDS | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 2,317 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| TOTAL - PD | 2,317 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| GRAND TOTAL | \$2,317 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$2,317 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| HIGHWAY FUND REFUNDS | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| STATE HWYS AND TRANS DEPT | 530,646 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 |
| TOTAL - PD | 530,646 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 |
| TOTAL | 530,646 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 |
| GRAND TOTAL | \$530,646 | 0.00 | \$2,290,564 | 0.00 | \$2,290,564 | 0.00 | \$2,290,564 | 0.00 |

CORE DECISION ITEM

| Department of Revenue | Budget Unit | 87020C | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|---------------|-----------------------------------|----------------------------------------------------------|------|------|------|------|--------------------|-------|----|---|---|---|----|---|---|---|-----|---|---|-----------|-----|---|---|---|--------------|----------|----------|------------------|
| Divisions - Taxation, Motor Vehicle and Driver Licensing and Administration | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Core - Highway Fund Refunds | HB Section | 4.065 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4" style="text-align: left; padding-bottom: 5px;">FY 2022 Budget Request</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> </tr> </thead> <tbody> <tr> <td>PS</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>EE</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>PSD</td><td>0</td><td>0</td><td>2,290,564</td></tr> <tr> <td>TRF</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>Total</td><td>0</td><td>0</td><td>2,290,564</td></tr> </tbody> </table> | | | FY 2022 Budget Request | | | | | GR | Federal | Other | PS | 0 | 0 | 0 | EE | 0 | 0 | 0 | PSD | 0 | 0 | 2,290,564 | TRF | 0 | 0 | 0 | Total | 0 | 0 | 2,290,564 |
| FY 2022 Budget Request | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 2,290,564 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 0 | 0 | 2,290,564 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4" style="text-align: left; padding-bottom: 5px;">FY 2022 Governor's Recommendation</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> </tr> </thead> <tbody> <tr> <td>PS</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>EE</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>PSD</td><td>0</td><td>0</td><td>2,290,564</td></tr> <tr> <td>TRF</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>Total</td><td>0</td><td>0</td><td>2,290,564</td></tr> </tbody> </table> | | | FY 2022 Governor's Recommendation | | | | | GR | Federal | Other | PS | 0 | 0 | 0 | EE | 0 | 0 | 0 | PSD | 0 | 0 | 2,290,564 | TRF | 0 | 0 | 0 | Total | 0 | 0 | 2,290,564 |
| FY 2022 Governor's Recommendation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 2,290,564 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 0 | 0 | 2,290,564 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>FTE</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> </tr> </thead> <tbody> <tr> <td>Est. Fringe</td><td></td><td>0</td><td>0</td><td>0</td><td>0</td></tr> </tbody> </table> | | | | FTE | 0.00 | 0.00 | 0.00 | 0.00 | Est. Fringe | | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | |
| | FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Est. Fringe | | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Funds: | State Highways and Transportation Department Fund (0644) | | Other Funds: | State Highways and Transportation Department Fund (0644) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>This appropriation allows the Department of Revenue to pay outstanding refund claims for taxes and fees collected and deposited into the State Highways and Transportation Department Fund as required by Section 136.035, RSMo. The Department processes refunds for motor vehicle sales and use taxes and motor vehicle and driver license fees.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

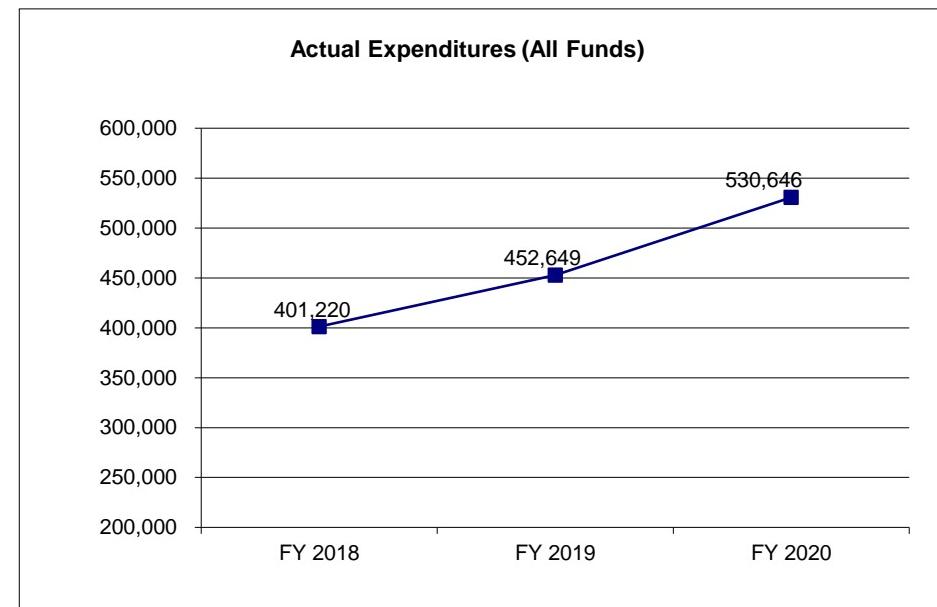
CORE DECISION ITEM

| | | |
|------------------------------------------------------------------------------------|--------------------|---------------|
| Department of Revenue | Budget Unit | 87020C |
| Divisions - Taxation, Motor Vehicle and Driver Licensing and Administration | | |
| Core - Highway Fund Refunds | HB Section | 4.065 |

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 2,290,564 | 2,290,564 | 2,290,564 | 2,290,564 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 2,290,564 | 2,290,564 | 2,290,564 | 2,290,564 |
| Actual Expenditures (All Funds) | 401,220 | 452,649 | 530,646 | N/A |
| Unexpended (All Funds) | <u>1,889,344</u> | <u>1,837,915</u> | <u>1,759,918</u> | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 1,889,344 | 1,837,915 | 1,759,918 | N/A |

*Current Year restricted amount is as of _____.



Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

HIGHWAY FUND REFUNDS

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|--------------|-------------|----------|----------|------------------|------------------|-------------|
| TAFF AFTER VETOES | PD | 0.00 | 0 | 0 | 2,290,564 | 2,290,564 | |
| | Total | 0.00 | 0 | 0 | 2,290,564 | 2,290,564 | |
| DEPARTMENT CORE REQUEST | PD | 0.00 | 0 | 0 | 2,290,564 | 2,290,564 | |
| | Total | 0.00 | 0 | 0 | 2,290,564 | 2,290,564 | |
| GOVERNOR'S RECOMMENDED CORE | PD | 0.00 | 0 | 0 | 2,290,564 | 2,290,564 | |
| | Total | 0.00 | 0 | 0 | 2,290,564 | 2,290,564 | |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| HIGHWAY FUND REFUNDS | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 530,646 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 |
| TOTAL - PD | 530,646 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 | 2,290,564 | 0.00 |
| GRAND TOTAL | \$530,646 | 0.00 | \$2,290,564 | 0.00 | \$2,290,564 | 0.00 | \$2,290,564 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$530,646 | 0.00 | \$2,290,564 | 0.00 | \$2,290,564 | 0.00 | \$2,290,564 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| AVIATION TRUST FUND REFUNDS | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| AVIATION TRUST FUND | 1,036 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| TOTAL - PD | 1,036 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| TOTAL | 1,036 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| GRAND TOTAL | \$1,036 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |

CORE DECISION ITEM

| Department of Revenue | Budget Unit | 87045C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------------|-----------------------------------|---------------|------|------|----|---------|-------|-------|----|---|---|---|---|----|---|---|---|---|-----|---|---|--------|--------|-----|---|---|---|---|--------------|----------|----------|---------------|---------------|--|
| Division - Taxation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Core - Aviation Trust Fund Refunds | HB Section | 4.07 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table> <thead> <tr> <th></th> <th colspan="3">FY 2022 Budget Request</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>50,000</td> <td>50,000</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td><td>0</td><td>0</td><td>50,000</td><td>50,000</td> </tr> </tbody> </table> | | | FY 2022 Budget Request | | | | GR | Federal | Other | Total | PS | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 50,000 | 50,000 | TRF | 0 | 0 | 0 | 0 | Total | 0 | 0 | 50,000 | 50,000 | |
| | FY 2022 Budget Request | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 50,000 | 50,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 0 | 0 | 50,000 | 50,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table> <thead> <tr> <th></th> <th colspan="3">FY 2022 Governor's Recommendation</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>50,000</td> <td>50,000</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td><td>0</td><td>0</td><td>50,000</td><td>50,000</td> </tr> </tbody> </table> | | | FY 2022 Governor's Recommendation | | | | GR | Federal | Other | Total | PS | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 50,000 | 50,000 | TRF | 0 | 0 | 0 | 0 | Total | 0 | 0 | 50,000 | 50,000 | |
| | FY 2022 Governor's Recommendation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 50,000 | 50,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 0 | 0 | 50,000 | 50,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table> <thead> <tr> <th>FTE</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> </tr> </thead> </table> | | FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table> <thead> <tr> <th>Est. Fringe</th> <th>0</th> <th>0</th> <th>0</th> <th>0</th> </tr> </thead> </table> <p>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</p> | | Est. Fringe | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Est. Fringe | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Funds: Aviation Trust Fund (0952) | | Other Funds: Aviation Trust Fund (0952) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Pursuant to Section 155.080, RSMo, the state imposes a use tax of nine cents on each gallon of aviation fuel used to propel aircraft with reciprocating engines. Operators may apply for a refund of the use tax for aviation fuel used in commercial agricultural aircraft. This appropriation allows the Department of Revenue to process the refund claims from the commercial agricultural aircraft operators.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

CORE DECISION ITEM

Department of Revenue
Division - Taxation
Core - Aviation Trust Fund Refunds

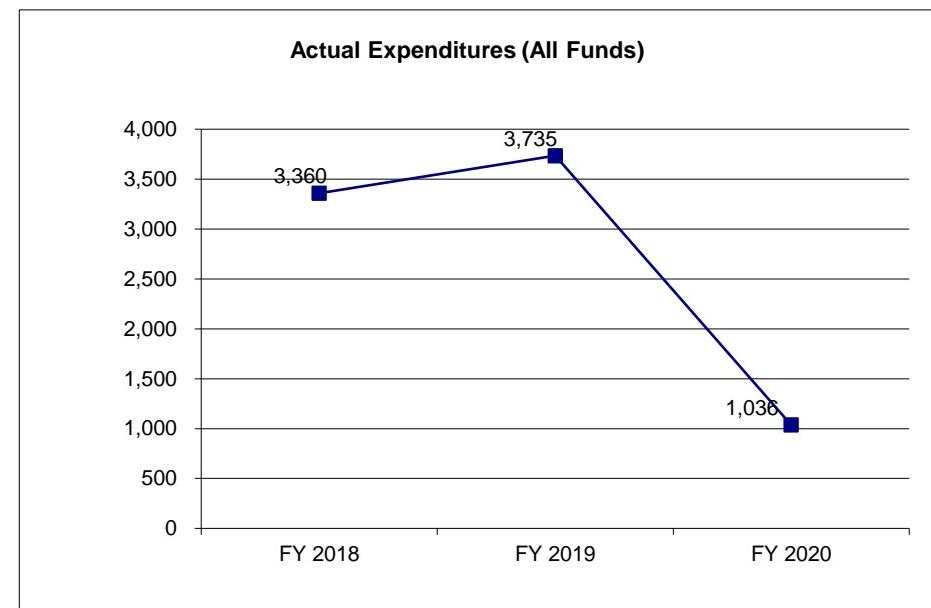
Budget Unit 87045C

HB Section 4.07

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 50,000 | 50,000 | 50,000 | 50,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 50,000 | 50,000 | 50,000 | 50,000 |
| Actual Expenditures (All Funds) | 3,360 | 3,735 | 1,036 | N/A |
| Unexpended (All Funds) | <u>46,640</u> | <u>46,265</u> | <u>48,964</u> | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 46,640 | 46,265 | 48,964 | N/A |

*Current Year restricted amount is as of _____.



Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

AVIATION TRUST FUND REFUNDS

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|--------------|-------------|----------|----------|---------------|---------------|-------------|
| TAFF AFTER VETOES | PD | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | Total | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| DEPARTMENT CORE REQUEST | PD | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | Total | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| GOVERNOR'S RECOMMENDED CORE | PD | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | Total | 0.00 | 0 | 0 | 50,000 | 50,000 | |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| AVIATION TRUST FUND REFUNDS | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 1,036 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| TOTAL - PD | 1,036 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| GRAND TOTAL | \$1,036 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$1,036 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| REFUNDS OF MOTOR FUEL TAX | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| STATE HWYS AND TRANS DEPT | 11,244,514 | 0.00 | 16,814,000 | 0.00 | 16,814,000 | 0.00 | 16,814,000 | 0.00 |
| TOTAL - PD | 11,244,514 | 0.00 | 16,814,000 | 0.00 | 16,814,000 | 0.00 | 16,814,000 | 0.00 |
| TOTAL | 11,244,514 | 0.00 | 16,814,000 | 0.00 | 16,814,000 | 0.00 | 16,814,000 | 0.00 |
| GRAND TOTAL | \$11,244,514 | 0.00 | \$16,814,000 | 0.00 | \$16,814,000 | 0.00 | \$16,814,000 | 0.00 |

CORE DECISION ITEM

| Department of Revenue | Budget Unit | 87050C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|----------|--------------------|------------------------------------------|------|------|--|----|---------|-------|--|-------|--|--|----|---|---|---|----|---|---|---|-----|---|---|------------|-----|---|---|---|--------------|----------|----------|-------------------|
| Division - Taxation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Core - Motor Fuel Tax Refunds | HB Section | 4.075 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;"></th> <th colspan="3" style="text-align: center;">FY 2022 Budget Request</th> </tr> <tr> <th></th> <th style="text-align: center;">GR</th> <th style="text-align: center;">Federal</th> <th style="text-align: center;">Other</th> </tr> <tr> <th></th> <th style="text-align: center;">Total</th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>PS</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td></tr> <tr> <td>EE</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td></tr> <tr> <td>PSD</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td><td style="text-align: center;">16,814,000</td></tr> <tr> <td>TRF</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td></tr> <tr> <td>Total</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td><td style="text-align: center;">16,814,000</td></tr> </tbody> </table> | | | | FY 2022 Budget Request | | | | GR | Federal | Other | | Total | | | PS | 0 | 0 | 0 | EE | 0 | 0 | 0 | PSD | 0 | 0 | 16,814,000 | TRF | 0 | 0 | 0 | Total | 0 | 0 | 16,814,000 |
| | FY 2022 Budget Request | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 16,814,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 0 | 0 | 16,814,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;"></th> <th colspan="3" style="text-align: center;">FY 2022 Governor's Recommendation</th> </tr> <tr> <th></th> <th style="text-align: center;">GR</th> <th style="text-align: center;">Federal</th> <th style="text-align: center;">Other</th> </tr> <tr> <th></th> <th style="text-align: center;">Total</th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>PS</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td></tr> <tr> <td>EE</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td></tr> <tr> <td>PSD</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td><td style="text-align: center;">16,814,000</td></tr> <tr> <td>TRF</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td></tr> <tr> <td>Total</td><td style="text-align: center;">0</td><td style="text-align: center;">0</td><td style="text-align: center;">16,814,000</td></tr> </tbody> </table> | | | | FY 2022 Governor's Recommendation | | | | GR | Federal | Other | | Total | | | PS | 0 | 0 | 0 | EE | 0 | 0 | 0 | PSD | 0 | 0 | 16,814,000 | TRF | 0 | 0 | 0 | Total | 0 | 0 | 16,814,000 |
| | FY 2022 Governor's Recommendation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 16,814,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 0 | 0 | 16,814,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">FTE</td> <td style="width: 25%; text-align: center;">0.00</td> <td style="width: 25%; text-align: center;">0.00</td> <td style="width: 25%; text-align: center;">0.00</td> </tr> </table> | | | FTE | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FTE | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;"><i>Est. Fringe</i></td> <td style="width: 25%; text-align: center;">0</td> <td style="width: 25%; text-align: center;">0</td> <td style="width: 25%; text-align: center;">0</td> </tr> </table> | | | <i>Est. Fringe</i> | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Est. Fringe</i> | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Funds: | State Highways and Transportation Department Fund (0644) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Chapter 142, RSMo, requires the Department of Revenue to refund motor fuel tax collected on the sale of fuel used for purposes other than propelling a motor vehicle on Missouri streets and highways. Distributors file claims requesting such refunds. The Department uses this appropriation to refund legitimate claims.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

CORE DECISION ITEM

Department of Revenue
Division - Taxation
Core - Motor Fuel Tax Refunds

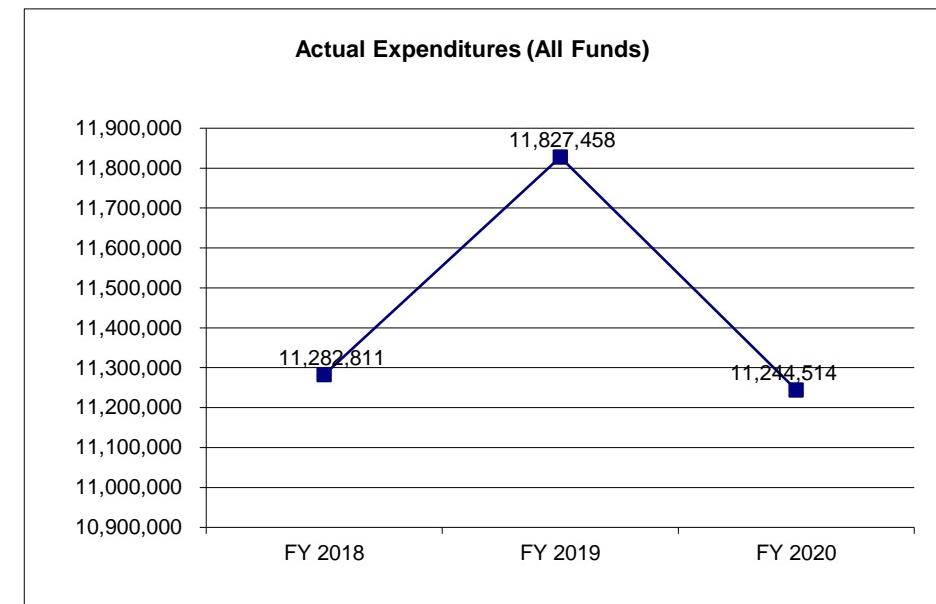
Budget Unit 87050C

HB Section 4.075

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 16,114,000 | 16,814,000 | 16,814,000 | 16,814,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 16,114,000 | 16,814,000 | 16,814,000 | 16,814,000 |
| Actual Expenditures (All Funds) | 11,282,811 | 11,827,458 | 11,244,514 | N/A |
| Unexpended (All Funds) | 4,831,189 | 4,986,542 | 5,569,486 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 4,831,189 | 4,986,542 | 5,569,486 | N/A |

*Current Year restricted amount is as of _____.



Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
REFUNDS OF MOTOR FUEL TAX

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|--------------|-------------|----------|----------|-------------------|-------------------|-------------|
| TAFF AFTER VETOES | PD | 0.00 | 0 | 0 | 16,814,000 | 16,814,000 | |
| | Total | 0.00 | 0 | 0 | 16,814,000 | 16,814,000 | |
| DEPARTMENT CORE REQUEST | PD | 0.00 | 0 | 0 | 16,814,000 | 16,814,000 | |
| | Total | 0.00 | 0 | 0 | 16,814,000 | 16,814,000 | |
| GOVERNOR'S RECOMMENDED CORE | PD | 0.00 | 0 | 0 | 16,814,000 | 16,814,000 | |
| | Total | 0.00 | 0 | 0 | 16,814,000 | 16,814,000 | |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| REFUNDS OF MOTOR FUEL TAX | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 11,244,514 | 0.00 | 16,814,000 | 0.00 | 16,814,000 | 0.00 | 16,814,000 | 0.00 |
| TOTAL - PD | 11,244,514 | 0.00 | 16,814,000 | 0.00 | 16,814,000 | 0.00 | 16,814,000 | 0.00 |
| GRAND TOTAL | \$11,244,514 | 0.00 | \$16,814,000 | 0.00 | \$16,814,000 | 0.00 | \$16,814,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$11,244,514 | 0.00 | \$16,814,000 | 0.00 | \$16,814,000 | 0.00 | \$16,814,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| REFUNDS FROM WORKERS' COMP | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| WORKERS COMPENSATION | 410,982 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 |
| TOTAL - PD | 410,982 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 |
| TOTAL | 410,982 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 |
| GRAND TOTAL | \$410,982 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 |

CORE DECISION ITEM

| Department of Revenue | Budget Unit | 87085C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|----------|------------------|-----------------------------------|------|------|------|----|---------|-------|-------|----|---|---|---|---|----|---|---|---|---|-----|---|---|-----------|-----------|-----|---|---|---|---|--------------|----------|----------|------------------|------------------|
| Division - Taxation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Core - Workers' Compensation Refunds | HB Section | 4.08 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table> <thead> <tr> <th></th> <th colspan="3">FY 2022 Budget Request</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>2,000,000</td> <td>2,000,000</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td><td>0</td><td>0</td><td>2,000,000</td><td>2,000,000</td></tr> </tbody> </table> | | | | FY 2022 Budget Request | | | | GR | Federal | Other | Total | PS | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 2,000,000 | 2,000,000 | TRF | 0 | 0 | 0 | 0 | Total | 0 | 0 | 2,000,000 | 2,000,000 |
| | FY 2022 Budget Request | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 2,000,000 | 2,000,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 0 | 0 | 2,000,000 | 2,000,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table> <thead> <tr> <th></th> <th colspan="3">FY 2022 Governor's Recommendation</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>2,000,000</td> <td>2,000,000</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td><td>0</td><td>0</td><td>2,000,000</td><td>2,000,000</td></tr> </tbody> </table> | | | | FY 2022 Governor's Recommendation | | | | GR | Federal | Other | Total | PS | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 2,000,000 | 2,000,000 | TRF | 0 | 0 | 0 | 0 | Total | 0 | 0 | 2,000,000 | 2,000,000 |
| | FY 2022 Governor's Recommendation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 2,000,000 | 2,000,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 0 | 0 | 2,000,000 | 2,000,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table> <thead> <tr> <th>FTE</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> </tr> </thead> </table> | | | FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table> <thead> <tr> <th>Est. Fringe</th> <th>0</th> <th>0</th> <th>0</th> <th>0</th> </tr> </thead> </table> | | | Est. Fringe | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Est. Fringe | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Other Funds: Workers' Compensation Fund (0652)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>The Department of Revenue refunds any overpayment or erroneous payment of workers' compensation taxes paid by insurance companies per Section 287.170, RSMo. Overpayments occur because insurance companies file estimated quarterly payments during the year based on prior year activity. In June of each year, when insurance companies file annual returns, estimated and actual liabilities are reconciled and refunds, if necessary, are issued. The Department uses this appropriation to process these refund claims.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

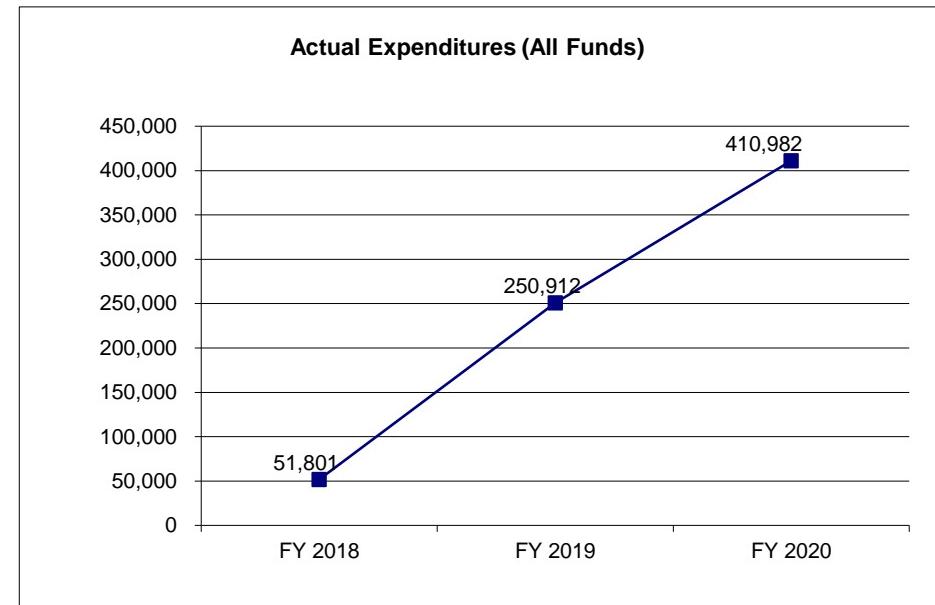
CORE DECISION ITEM

| | | |
|---------------------------------------------|--------------------|---------------|
| <u>Department of Revenue</u> | <u>Budget Unit</u> | <u>87085C</u> |
| <u>Division - Taxation</u> | | |
| <u>Core - Workers' Compensation Refunds</u> | <u>HB Section</u> | <u>4.08</u> |

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| Actual Expenditures (All Funds) | 51,801 | 250,912 | 410,982 | N/A |
| Unexpended (All Funds) | 1,948,199 | 1,749,088 | 1,589,018 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 1,948,199 | 1,749,088 | 1,589,018 | N/A |

*Current Year restricted amount is as of _____.



Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
REFUNDS FROM WORKERS' COMP

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|--------------|-------------|----------|----------|------------------|------------------|-------------|
| TAFF AFTER VETOES | PD | 0.00 | 0 | 0 | 2,000,000 | 2,000,000 | |
| | Total | 0.00 | 0 | 0 | 2,000,000 | 2,000,000 | |
| DEPARTMENT CORE REQUEST | PD | 0.00 | 0 | 0 | 2,000,000 | 2,000,000 | |
| | Total | 0.00 | 0 | 0 | 2,000,000 | 2,000,000 | |
| GOVERNOR'S RECOMMENDED CORE | PD | 0.00 | 0 | 0 | 2,000,000 | 2,000,000 | |
| | Total | 0.00 | 0 | 0 | 2,000,000 | 2,000,000 | |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| REFUNDS FROM WORKERS' COMP | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 410,982 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 |
| TOTAL - PD | 410,982 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 | 2,000,000 | 0.00 |
| GRAND TOTAL | \$410,982 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$410,982 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 | \$2,000,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| CIGARETTE TAX REFUNDS | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| HEALTH INITIATIVES | 8,059 | 0.00 | 125,000 | 0.00 | 125,000 | 0.00 | 125,000 | 0.00 |
| STATE SCHOOL MONEYS | 8,962 | 0.00 | 25,000 | 0.00 | 25,000 | 0.00 | 25,000 | 0.00 |
| FAIR SHARE FUND | 3,983 | 0.00 | 11,000 | 0.00 | 11,000 | 0.00 | 11,000 | 0.00 |
| TOTAL - PD | 21,004 | 0.00 | 161,000 | 0.00 | 161,000 | 0.00 | 161,000 | 0.00 |
| TOTAL | 21,004 | 0.00 | 161,000 | 0.00 | 161,000 | 0.00 | 161,000 | 0.00 |
| GRAND TOTAL | \$21,004 | 0.00 | \$161,000 | 0.00 | \$161,000 | 0.00 | \$161,000 | 0.00 |

CORE DECISION ITEM

| <u>Department of Revenue</u> | Budget Unit | <u>87088C</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-----------------------------------|----------------|----------------|------|------|----|---------|-------|-------|----|---|---|---|---|----|---|---|---|---|-----|---|---|---------|---------|-----|---|---|---|---|--------------|----------|----------|----------------|----------------|--|
| <u>Division - Taxation</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <u>Core - Cigarette Tax Refunds</u> | HB Section | <u>4.085</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th colspan="4">FY 2022 Budget Request</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td><td>0</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>EE</td><td>0</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>PSD</td><td>0</td><td>0</td><td>161,000</td><td>161,000</td></tr> <tr> <td>TRF</td><td>0</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>Total</td><td>0</td><td>0</td><td>161,000</td><td>161,000</td></tr> </tbody> </table> | | FY 2022 Budget Request | | | | | GR | Federal | Other | Total | PS | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 161,000 | 161,000 | TRF | 0 | 0 | 0 | 0 | Total | 0 | 0 | 161,000 | 161,000 | |
| FY 2022 Budget Request | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 161,000 | 161,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 0 | 0 | 161,000 | 161,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th colspan="4">FY 2022 Governor's Recommendation</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td><td>0</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>EE</td><td>0</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>PSD</td><td>0</td><td>0</td><td>161,000</td><td>161,000</td></tr> <tr> <td>TRF</td><td>0</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>Total</td><td>0</td><td>0</td><td>161,000</td><td>161,000</td></tr> </tbody> </table> | | FY 2022 Governor's Recommendation | | | | | GR | Federal | Other | Total | PS | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 161,000 | 161,000 | TRF | 0 | 0 | 0 | 0 | Total | 0 | 0 | 161,000 | 161,000 | |
| FY 2022 Governor's Recommendation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 161,000 | 161,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 0 | 0 | 161,000 | 161,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th>FTE</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> </tr> </thead> </table> | | FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th><i>Est. Fringe</i></th> <th>0</th> <th>0</th> <th>0</th> <th>0</th> </tr> </thead> </table> <p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p> | | <i>Est. Fringe</i> | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Est. Fringe</i> | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Other Funds: Health Initiatives Fund (0275); State School Money (0616); Fair Share Fund (0687)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>The Department of Revenue issues refunds for the overpayment or erroneous payment of taxes collected on tobacco products. The Department collects a tax of eight and one-half mills per cigarette on the sale of cigarettes. Receipts from the tax are deposited into the State School Money, Fair Share and Health Initiatives funds.</p> <p>A tax of 10 percent of the manufacturer's invoice price, before discounts and deals, is also levied on the first sale of tobacco products other than cigarettes. The receipts from this tax are deposited into the Health Initiatives Fund.</p> <p>The Department uses this appropriation to issue refunds to taxpayers for overpayments of tax on cigarettes and other tobacco products as maintained in Chapter 149, RSMo.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

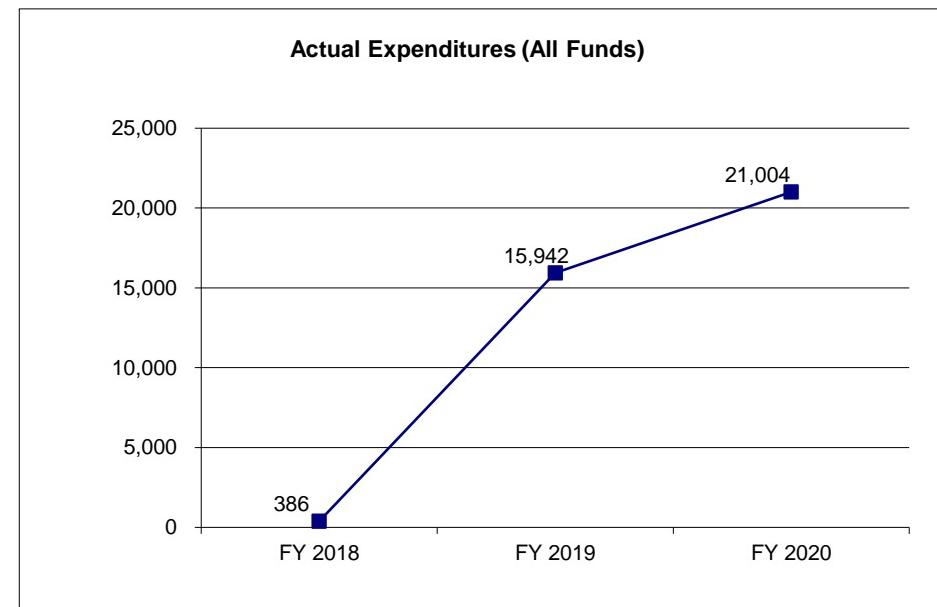
CORE DECISION ITEM

| | | |
|-------------------------------------|--------------------|---------------|
| Department of Revenue | Budget Unit | 87088C |
| Division - Taxation | | |
| Core - Cigarette Tax Refunds | HB Section | 4.085 |

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 161,000 | 161,000 | 161,000 | 161,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 161,000 | 161,000 | 161,000 | 161,000 |
| Actual Expenditures (All Funds) | 386 | 15,942 | 21,004 | N/A |
| Unexpended (All Funds) | 160,614 | 145,058 | 139,996 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 160,614 | 145,058 | 139,996 | N/A |

*Current Year restricted amount is as of _____.



Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

CIGARETTE TAX REFUNDS

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|--------------|-------------|----------|----------|----------------|----------------|-------------|
| TAFF AFTER VETOES | PD | 0.00 | 0 | 0 | 161,000 | 161,000 | |
| | Total | 0.00 | 0 | 0 | 161,000 | 161,000 | |
| DEPARTMENT CORE REQUEST | PD | 0.00 | 0 | 0 | 161,000 | 161,000 | |
| | Total | 0.00 | 0 | 0 | 161,000 | 161,000 | |
| GOVERNOR'S RECOMMENDED CORE | PD | 0.00 | 0 | 0 | 161,000 | 161,000 | |
| | Total | 0.00 | 0 | 0 | 161,000 | 161,000 | |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| CIGARETTE TAX REFUNDS | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 21,004 | 0.00 | 161,000 | 0.00 | 161,000 | 0.00 | 161,000 | 0.00 |
| TOTAL - PD | 21,004 | 0.00 | 161,000 | 0.00 | 161,000 | 0.00 | 161,000 | 0.00 |
| GRAND TOTAL | \$21,004 | 0.00 | \$161,000 | 0.00 | \$161,000 | 0.00 | \$161,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$21,004 | 0.00 | \$161,000 | 0.00 | \$161,000 | 0.00 | \$161,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| COUNTY STOCK INS TAX DISTRIBTN | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| GENERAL REVENUE | 127,987 | 0.00 | 135,700 | 0.00 | 135,700 | 0.00 | 135,700 | 0.00 |
| TOTAL - PD | 127,987 | 0.00 | 135,700 | 0.00 | 135,700 | 0.00 | 135,700 | 0.00 |
| TOTAL | 127,987 | 0.00 | 135,700 | 0.00 | 135,700 | 0.00 | 135,700 | 0.00 |
| GRAND TOTAL | \$127,987 | 0.00 | \$135,700 | 0.00 | \$135,700 | 0.00 | \$135,700 | 0.00 |

CORE DECISION ITEM

| <u>Department of Revenue</u> | Budget Unit | <u>87018C</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------------|----------|------|------|------|------|--------------------|-------|----|---|---|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-----|------|------|---------|------|--------------------|-----|---|---|---|--------------|----------------|----------|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|--|--|--|--|----|---------|-------|----|---|---|---|----|---|---|---|-----|---------|---|---|-----|---|---|---|--------------|----------------|----------|----------|
| <u>Division - Taxation</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <u>Core - County Stock Insurance Distribution</u> | HB Section | <u>4.09</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table> <thead> <tr> <th colspan="4">FY 2022 Budget Request</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>135,700</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>135,700</td> <td>0</td> <td>0</td> </tr> </tbody> </table> | | FY 2022 Budget Request | | | | | GR | Federal | Other | PS | 0 | 0 | 0 | EE | 0 | 0 | 0 | PSD | 135,700 | 0 | 0 | TRF | 0 | 0 | 0 | Total | 135,700 | 0 | 0 | <table> <thead> <tr> <th colspan="4">FY 2022 Governor's Recommendation</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>135,700</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>135,700</td> <td>0</td> <td>0</td> </tr> </tbody> </table> | FY 2022 Governor's Recommendation | | | | | GR | Federal | Other | PS | 0 | 0 | 0 | EE | 0 | 0 | 0 | PSD | 135,700 | 0 | 0 | TRF | 0 | 0 | 0 | Total | 135,700 | 0 | 0 |
| FY 2022 Budget Request | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 135,700 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 135,700 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FY 2022 Governor's Recommendation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 135,700 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 135,700 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table> <thead> <tr> <th></th> <th>FTE</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> </tr> </thead> <tbody> <tr> <td><i>Est. Fringe</i></td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table> | | | FTE | 0.00 | 0.00 | 0.00 | 0.00 | <i>Est. Fringe</i> | | 0 | 0 | 0 | 0 | <table> <thead> <tr> <th></th> <th>FTE</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> </tr> </thead> <tbody> <tr> <td><i>Est. Fringe</i></td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table> | | FTE | 0.00 | 0.00 | 0.00 | 0.00 | <i>Est. Fringe</i> | | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Est. Fringe</i> | | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Est. Fringe</i> | | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Funds: | | Other Funds: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Domestic stock insurance companies pay a two percent tax on the direct premium received on business performed in Missouri pursuant to Section 148.320, RSMo. Annually the collected tax is distributed to the county treasurer and to the treasurer of the school district in which the principal office of the company is located according to Section 148.330.4, RSMo. Premium tax credits, authorized in Section 135.500 to 135.529, RSMo, and Sections 348.430 and 348.432, RSMo, only reduce the amounts apportioned to the general revenue fund and does not reduce any moneys appropriated to county treasurers or to the treasurers of the school districts.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>The Department uses this appropriation to allow for the apportionments mandated by statute and to hold both the county and the school districts harmless for tax credits claimed.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

CORE DECISION ITEM

Department of Revenue
Division - Taxation
Core - County Stock Insurance Distribution

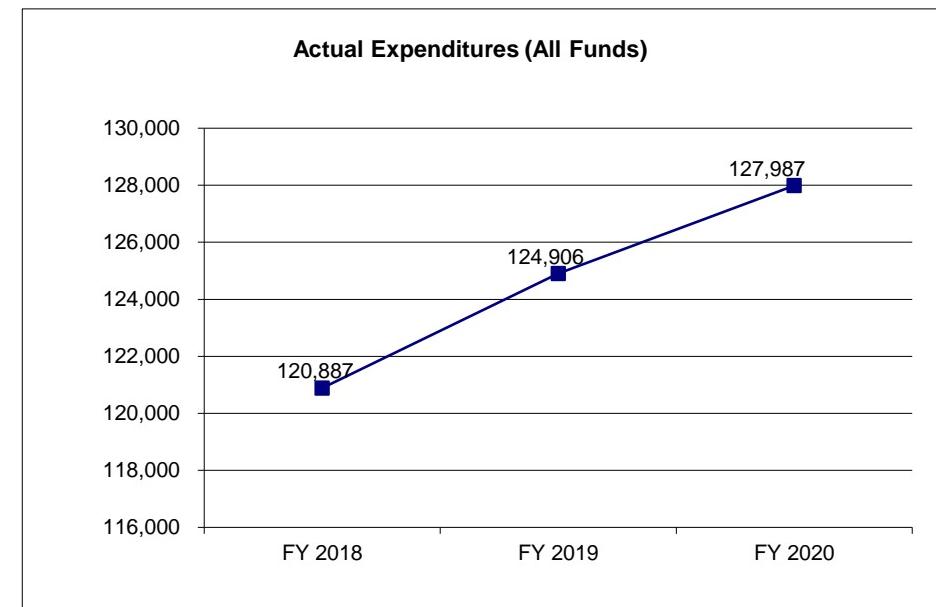
Budget Unit 87018C

HB Section 4.09

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 120,888 | 135,700 | 135,700 | 135,700 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | (7,713) | 0 |
| Budget Authority (All Funds) | 120,888 | 135,700 | 127,987 | 135,700 |
| Actual Expenditures (All Funds) | 120,887 | 124,906 | 127,987 | N/A |
| Unexpended (All Funds) | 1 | 10,794 | 0 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 1 | 10,794 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |

*Current Year restricted amount is as of _____.



Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

COUNTY STOCK INS TAX DISTRIBTN

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|--------------|-------------|----------------|----------|----------|----------------|-------------|
| TAFF AFTER VETOES | PD | 0.00 | 135,700 | 0 | 0 | 135,700 | |
| | Total | 0.00 | 135,700 | 0 | 0 | 135,700 | |
| DEPARTMENT CORE REQUEST | PD | 0.00 | 135,700 | 0 | 0 | 135,700 | |
| | Total | 0.00 | 135,700 | 0 | 0 | 135,700 | |
| GOVERNOR'S RECOMMENDED CORE | PD | 0.00 | 135,700 | 0 | 0 | 135,700 | |
| | Total | 0.00 | 135,700 | 0 | 0 | 135,700 | |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| COUNTY STOCK INS TAX DISTRIBTN | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 127,987 | 0.00 | 135,700 | 0.00 | 135,700 | 0.00 | 135,700 | 0.00 |
| TOTAL - PD | 127,987 | 0.00 | 135,700 | 0.00 | 135,700 | 0.00 | 135,700 | 0.00 |
| GRAND TOTAL | \$127,987 | 0.00 | \$135,700 | 0.00 | \$135,700 | 0.00 | \$135,700 | 0.00 |
| GENERAL REVENUE | \$127,987 | 0.00 | \$135,700 | 0.00 | \$135,700 | 0.00 | \$135,700 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| OFFSET DEBTS WITH TAX CREDITS | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| GENERAL REVENUE | 12,602 | 0.00 | 150,000 | 0.00 | 150,000 | 0.00 | 150,000 | 0.00 |
| TOTAL - PD | 12,602 | 0.00 | 150,000 | 0.00 | 150,000 | 0.00 | 150,000 | 0.00 |
| TOTAL | 12,602 | 0.00 | 150,000 | 0.00 | 150,000 | 0.00 | 150,000 | 0.00 |
| GRAND TOTAL | \$12,602 | 0.00 | \$150,000 | 0.00 | \$150,000 | 0.00 | \$150,000 | 0.00 |

CORE DECISION ITEM

| Department of Revenue | Budget Unit | 87092C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|----------|-------------|-----------------------------------|------|------|------|----|---------|-------|-------|----|---|---|---|---|----|---|---|---|---|-----|---------|---|---|---------|-----|---|---|---|---|--------------|----------------|----------|----------|----------------|
| Division - Taxation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Core - Offset Debts with Tax Credits | HB Section | 4.095 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table> <thead> <tr> <th></th> <th colspan="3">FY 2022 Budget Request</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>150,000</td> <td>0</td> <td>0</td> <td>150,000</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>150,000</td> <td>0</td> <td>0</td> <td>150,000</td> </tr> </tbody> </table> | | | | FY 2022 Budget Request | | | | GR | Federal | Other | Total | PS | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 | PSD | 150,000 | 0 | 0 | 150,000 | TRF | 0 | 0 | 0 | 0 | Total | 150,000 | 0 | 0 | 150,000 |
| | FY 2022 Budget Request | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 150,000 | 0 | 0 | 150,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 150,000 | 0 | 0 | 150,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table> <thead> <tr> <th></th> <th colspan="3">FY 2022 Governor's Recommendation</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>150,000</td> <td>0</td> <td>0</td> <td>150,000</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>150,000</td> <td>0</td> <td>0</td> <td>150,000</td> </tr> </tbody> </table> | | | | FY 2022 Governor's Recommendation | | | | GR | Federal | Other | Total | PS | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 | PSD | 150,000 | 0 | 0 | 150,000 | TRF | 0 | 0 | 0 | 0 | Total | 150,000 | 0 | 0 | 150,000 |
| | FY 2022 Governor's Recommendation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 150,000 | 0 | 0 | 150,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 150,000 | 0 | 0 | 150,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table> <thead> <tr> <th>FTE</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> </tr> </thead> </table> | | | FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table> <thead> <tr> <th>Est. Fringe</th> <th>0</th> <th>0</th> <th>0</th> <th>0</th> </tr> </thead> </table> <p>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</p> | | | Est. Fringe | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Est. Fringe | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Funds: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Pursuant to Section 135.815, RSMo, prior to the authorization of any tax credit application, the administering agency must verify with the Department of Revenue and the Department of Commerce and Insurance that the tax credit applicant does not owe any delinquent income, sales, use or insurance taxes or interest or penalties on such taxes. A delinquency does not affect the authorization of the application of such tax credits, except that the amount of credits issued is reduced by the applicant's delinquency. If any credits remain after satisfying all income, sales, use or insurance tax delinquencies, the remaining credits are issued to the applicant, subject to restrictions or other provisions of law.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

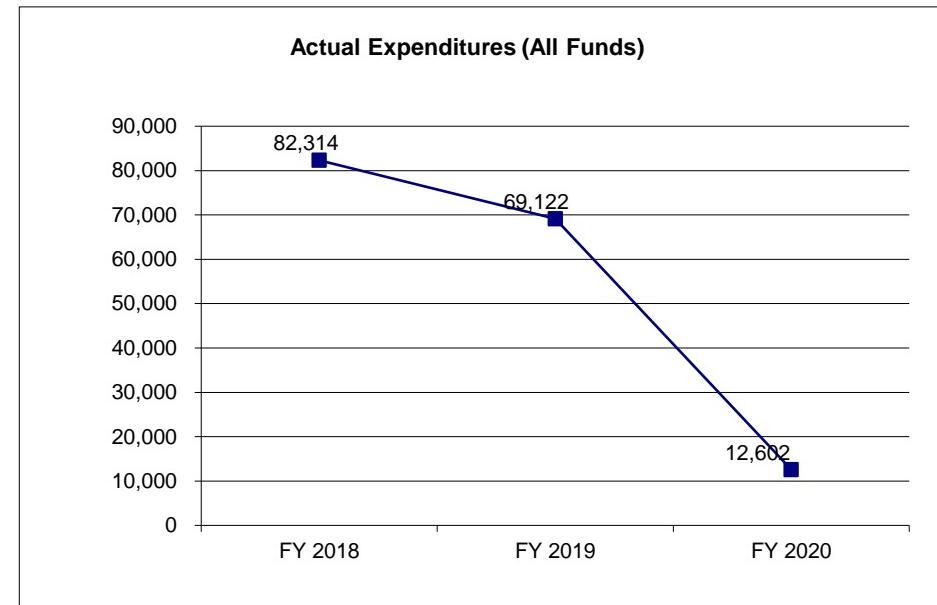
CORE DECISION ITEM

| | | |
|---------------------------------------------|--------------------|---------------|
| Department of Revenue | Budget Unit | 87092C |
| Division - Taxation | | |
| Core - Offset Debts with Tax Credits | HB Section | 4.095 |

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 260,000 | 260,000 | 150,000 | 150,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 260,000 | 260,000 | 150,000 | 150,000 |
| Actual Expenditures (All Funds) | 82,314 | 69,122 | 12,602 | N/A |
| Unexpended (All Funds) | 177,686 | 190,878 | 137,398 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 177,686 | 190,878 | 137,398 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |

*Current Year restricted amount is as of _____.



Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

OFFSET DEBTS WITH TAX CREDITS

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|--------------|-------------|----------------|----------|----------|----------------|-------------|
| TAFF AFTER VETOES | PD | 0.00 | 150,000 | 0 | 0 | 150,000 | |
| | Total | 0.00 | 150,000 | 0 | 0 | 150,000 | |
| DEPARTMENT CORE REQUEST | PD | 0.00 | 150,000 | 0 | 0 | 150,000 | |
| | Total | 0.00 | 150,000 | 0 | 0 | 150,000 | |
| GOVERNOR'S RECOMMENDED CORE | PD | 0.00 | 150,000 | 0 | 0 | 150,000 | |
| | Total | 0.00 | 150,000 | 0 | 0 | 150,000 | |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| OFFSET DEBTS WITH TAX CREDITS | | | | | | | | |
| CORE | | | | | | | | |
| REFUNDS | 12,602 | 0.00 | 150,000 | 0.00 | 150,000 | 0.00 | 150,000 | 0.00 |
| TOTAL - PD | 12,602 | 0.00 | 150,000 | 0.00 | 150,000 | 0.00 | 150,000 | 0.00 |
| GRAND TOTAL | \$12,602 | 0.00 | \$150,000 | 0.00 | \$150,000 | 0.00 | \$150,000 | 0.00 |
| GENERAL REVENUE | \$12,602 | 0.00 | \$150,000 | 0.00 | \$150,000 | 0.00 | \$150,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| DEBT OFFSET TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| FUND TRANSFERS | | | | | | | | |
| GENERAL REVENUE | 17,679,303 | 0.00 | 19,657,384 | 0.00 | 19,657,384 | 0.00 | 19,657,384 | 0.00 |
| TOTAL - TRF | 17,679,303 | 0.00 | 19,657,384 | 0.00 | 19,657,384 | 0.00 | 19,657,384 | 0.00 |
| TOTAL | 17,679,303 | 0.00 | 19,657,384 | 0.00 | 19,657,384 | 0.00 | 19,657,384 | 0.00 |
| GRAND TOTAL | \$17,679,303 | 0.00 | \$19,657,384 | 0.00 | \$19,657,384 | 0.00 | \$19,657,384 | 0.00 |

CORE DECISION ITEM

| Department of Revenue | Budget Unit | 87091C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|----------|-------------|-----------------------------------|------|------|------|----|---------|-------|-------|----|---|---|---|---|----|---|---|---|---|-----|---|---|---|---|-----|------------|---|---|------------|--------------|-------------------|----------|----------|-------------------|
| Division - Taxation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Core - Debt Offset Transfer | HB Section | 4.1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table> <thead> <tr> <th></th> <th colspan="3">FY 2022 Budget Request</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td><td>0</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>EE</td><td>0</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>PSD</td><td>0</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>TRF</td><td>19,657,384</td><td>0</td><td>0</td><td>19,657,384</td></tr> <tr> <td>Total</td><td>19,657,384</td><td>0</td><td>0</td><td>19,657,384</td></tr> </tbody> </table> | | | | FY 2022 Budget Request | | | | GR | Federal | Other | Total | PS | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 | TRF | 19,657,384 | 0 | 0 | 19,657,384 | Total | 19,657,384 | 0 | 0 | 19,657,384 |
| | FY 2022 Budget Request | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 19,657,384 | 0 | 0 | 19,657,384 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 19,657,384 | 0 | 0 | 19,657,384 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table> <thead> <tr> <th></th> <th colspan="3">FY 2022 Governor's Recommendation</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td><td>0</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>EE</td><td>0</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>PSD</td><td>0</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>TRF</td><td>19,657,384</td><td>0</td><td>0</td><td>19,657,384</td></tr> <tr> <td>Total</td><td>19,657,384</td><td>0</td><td>0</td><td>19,657,384</td></tr> </tbody> </table> | | | | FY 2022 Governor's Recommendation | | | | GR | Federal | Other | Total | PS | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 | TRF | 19,657,384 | 0 | 0 | 19,657,384 | Total | 19,657,384 | 0 | 0 | 19,657,384 |
| | FY 2022 Governor's Recommendation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 19,657,384 | 0 | 0 | 19,657,384 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 19,657,384 | 0 | 0 | 19,657,384 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table> <thead> <tr> <th>FTE</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> </tr> </thead> </table> | | | FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table> <thead> <tr> <th>Est. Fringe</th> <th>0</th> <th>0</th> <th>0</th> <th>0</th> </tr> </thead> </table> <p>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</p> | | | Est. Fringe | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Est. Fringe | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Funds: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Sections 143.782 through 143.788, RSMo, allow the Department of Revenue to intercept Missouri income tax refunds on behalf of state agencies, colleges, universities, and the federal government to satisfy debts larger than \$25. This appropriation transfers the intercepted refunds from General Revenue to an escrow account allowing the agencies to apply the money towards the debt.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

CORE DECISION ITEM

Department of Revenue
Division - Taxation
Core - Debt Offset Transfer

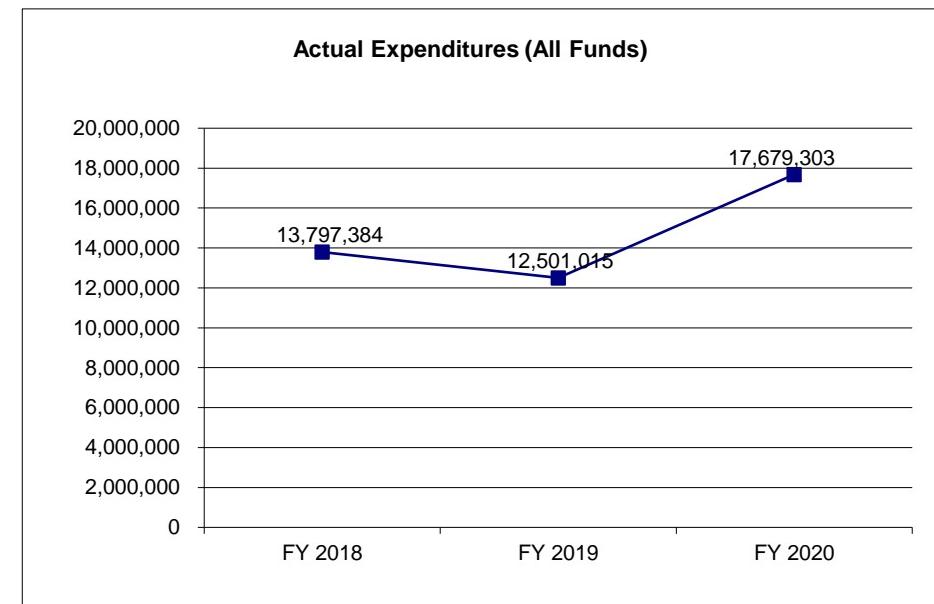
Budget Unit 87091C

HB Section 4.1

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 13,797,384 | 13,797,384 | 19,657,384 | 19,657,384 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 13,797,384 | 13,797,384 | 19,657,384 | 19,657,384 |
| Actual Expenditures (All Funds) | <u>13,797,384</u> | <u>12,501,015</u> | <u>17,679,303</u> | N/A |
| Unexpended (All Funds) | 0 | 1,296,369 | 1,978,081 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 1,296,369 | 1,978,081 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |

*Current Year restricted amount is as of _____.



Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

DEBT OFFSET TRANSFER

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|--------------|-------------|-------------------|----------|----------|-------------------|-------------|
| TAFF AFTER VETOES | | | | | | | |
| | TRF | 0.00 | 19,657,384 | 0 | 0 | 19,657,384 | |
| | Total | 0.00 | 19,657,384 | 0 | 0 | 19,657,384 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | TRF | 0.00 | 19,657,384 | 0 | 0 | 19,657,384 | |
| | Total | 0.00 | 19,657,384 | 0 | 0 | 19,657,384 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | TRF | 0.00 | 19,657,384 | 0 | 0 | 19,657,384 | |
| | Total | 0.00 | 19,657,384 | 0 | 0 | 19,657,384 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|-----------------------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|---------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| DEBT OFFSET TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 17,679,303 | 0.00 | 19,657,384 | 0.00 | 19,657,384 | 0.00 | 19,657,384 | 0.00 |
| TOTAL - TRF | 17,679,303 | 0.00 | 19,657,384 | 0.00 | 19,657,384 | 0.00 | 19,657,384 | 0.00 |
| GRAND TOTAL | \$17,679,303 | 0.00 | \$19,657,384 | 0.00 | \$19,657,384 | 0.00 | \$19,657,384 | 0.00 |
| GENERAL REVENUE | \$17,679,303 | 0.00 | \$19,657,384 | 0.00 | \$19,657,384 | 0.00 | \$19,657,384 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| CIRCUIT COURTS ESCROW TRF | | | | | | | | |
| CORE | | | | | | | | |
| FUND TRANSFERS | | | | | | | | |
| GENERAL REVENUE | 2,370,080 | 0.00 | 4,074,458 | 0.00 | 4,074,458 | 0.00 | 4,074,458 | 0.00 |
| TOTAL - TRF | 2,370,080 | 0.00 | 4,074,458 | 0.00 | 4,074,458 | 0.00 | 4,074,458 | 0.00 |
| TOTAL | 2,370,080 | 0.00 | 4,074,458 | 0.00 | 4,074,458 | 0.00 | 4,074,458 | 0.00 |
| GRAND TOTAL | \$2,370,080 | 0.00 | \$4,074,458 | 0.00 | \$4,074,458 | 0.00 | \$4,074,458 | 0.00 |

CORE DECISION ITEM

| Department of Revenue | Budget Unit | 87101C | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|----------|-----------------------------------|------|------|------|------|---------|-------|-------|----|---|---|---|----|---|---|---|-----|---|---|---|-----|-----------|---|-----------|--------------|------------------|----------|------------------|
| Division - Taxation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Core - Circuit Court Escrow Transfer | HB Section | 4.105 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table> <thead> <tr> <th colspan="4">FY 2022 Budget Request</th> </tr> <tr> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>4,074,458</td> <td>0</td> <td>4,074,458</td> </tr> <tr> <td>Total</td><td>4,074,458</td><td>0</td><td>4,074,458</td> </tr> </tbody> </table> | | | FY 2022 Budget Request | | | | GR | Federal | Other | Total | PS | 0 | 0 | 0 | EE | 0 | 0 | 0 | PSD | 0 | 0 | 0 | TRF | 4,074,458 | 0 | 4,074,458 | Total | 4,074,458 | 0 | 4,074,458 |
| FY 2022 Budget Request | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 4,074,458 | 0 | 4,074,458 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 4,074,458 | 0 | 4,074,458 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table> <thead> <tr> <th colspan="4">FY 2022 Governor's Recommendation</th> </tr> <tr> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>4,074,458</td> <td>0</td> <td>4,074,458</td> </tr> <tr> <td>Total</td><td>4,074,458</td><td>0</td><td>4,074,458</td> </tr> </tbody> </table> | | | FY 2022 Governor's Recommendation | | | | GR | Federal | Other | Total | PS | 0 | 0 | 0 | EE | 0 | 0 | 0 | PSD | 0 | 0 | 0 | TRF | 4,074,458 | 0 | 4,074,458 | Total | 4,074,458 | 0 | 4,074,458 |
| FY 2022 Governor's Recommendation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 4,074,458 | 0 | 4,074,458 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 4,074,458 | 0 | 4,074,458 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table> <thead> <tr> <th>FTE</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> </tr> </thead> </table> | | | FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table> <thead> <tr> <th>Est. Fringe</th> <th>0</th> <th>0</th> <th>0</th> <th>0</th> </tr> </thead> </table> | | | Est. Fringe | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | |
| Est. Fringe | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Other Funds:</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Sections 143.782 through 143.788, RSMo, allow the Department of Revenue to intercept Missouri income tax refunds on behalf of state agencies, colleges, universities, and the federal government to satisfy debts larger than \$25. The Department uses this appropriation to transfer intercepted funds for debts owed to courts across the state to the Circuit Court Escrow Fund.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

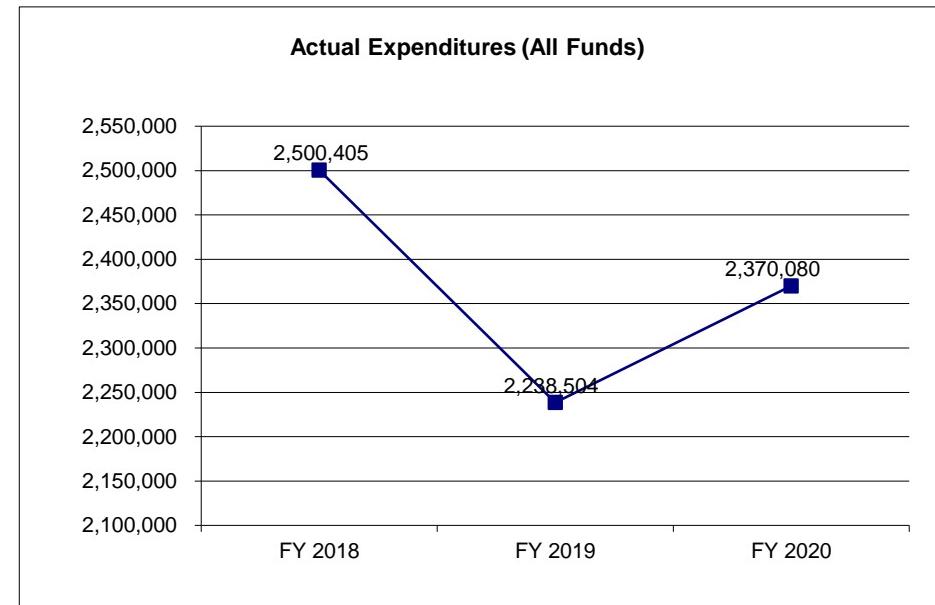
CORE DECISION ITEM

| | | |
|---------------------------------------------|--------------------|---------------|
| <u>Department of Revenue</u> | <u>Budget Unit</u> | <u>87101C</u> |
| <u>Division - Taxation</u> | | |
| <u>Core - Circuit Court Escrow Transfer</u> | <u>HB Section</u> | <u>4.105</u> |

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 2,518,749 | 2,518,749 | 4,074,458 | 4,074,458 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 2,518,749 | 2,518,749 | 4,074,458 | 4,074,458 |
| Actual Expenditures (All Funds) | 2,500,405 | 2,238,504 | 2,370,080 | N/A |
| Unexpended (All Funds) | 18,344 | 280,245 | 1,704,378 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 18,344 | 280,245 | 1,704,378 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |

*Current Year restricted amount is as of _____.



Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

CIRCUIT COURTS ESCROW TRF

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|--------------|-------------|------------------|----------|----------|------------------|-------------|
| TAFF AFTER VETOES | TRF | 0.00 | 4,074,458 | 0 | 0 | 4,074,458 | |
| | Total | 0.00 | 4,074,458 | 0 | 0 | 4,074,458 | |
| DEPARTMENT CORE REQUEST | TRF | 0.00 | 4,074,458 | 0 | 0 | 4,074,458 | |
| | Total | 0.00 | 4,074,458 | 0 | 0 | 4,074,458 | |
| GOVERNOR'S RECOMMENDED CORE | TRF | 0.00 | 4,074,458 | 0 | 0 | 4,074,458 | |
| | Total | 0.00 | 4,074,458 | 0 | 0 | 4,074,458 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|----------------------------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| CIRCUIT COURTS ESCROW TRF | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 2,370,080 | 0.00 | 4,074,458 | 0.00 | 4,074,458 | 0.00 | 4,074,458 | 0.00 |
| TOTAL - TRF | 2,370,080 | 0.00 | 4,074,458 | 0.00 | 4,074,458 | 0.00 | 4,074,458 | 0.00 |
| GRAND TOTAL | \$2,370,080 | 0.00 | \$4,074,458 | 0.00 | \$4,074,458 | 0.00 | \$4,074,458 | 0.00 |
| GENERAL REVENUE | \$2,370,080 | 0.00 | \$4,074,458 | 0.00 | \$4,074,458 | 0.00 | \$4,074,458 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| DEBT OFFSET | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| DEBT OFFSET ESCROW | 1,109,755 | 0.00 | 1,339,119 | 0.00 | 1,339,119 | 0.00 | 1,339,119 | 0.00 |
| TOTAL - PD | 1,109,755 | 0.00 | 1,339,119 | 0.00 | 1,339,119 | 0.00 | 1,339,119 | 0.00 |
| TOTAL | 1,109,755 | 0.00 | 1,339,119 | 0.00 | 1,339,119 | 0.00 | 1,339,119 | 0.00 |
| GRAND TOTAL | \$1,109,755 | 0.00 | \$1,339,119 | 0.00 | \$1,339,119 | 0.00 | \$1,339,119 | 0.00 |

CORE DECISION ITEM

| | | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------|------------------|--|
| <u>Department of Revenue</u> | Budget Unit | <u>87098C</u> | | |
| <u>Division - Taxation and Administration</u> | | | | |
| <u>Core - Debt Offset Distribution</u> | HB Section | <u>4.11</u> | | |
| 1. CORE FINANCIAL SUMMARY | | | | |
| FY 2022 Budget Request | | | | |
| GR Federal Other Total | | | | |
| PS | 0 | 0 | 0 | |
| EE | 0 | 0 | 0 | |
| PSD | 0 | 0 | 1,339,119 | |
| TRF | 0 | 0 | 0 | |
| Total | 0 | 0 | 1,339,119 | |
| FTE | | | | |
| 0.00 0.00 0.00 0.00 | | | | |
| Est. Fringe | 0 | 0 | 0 | |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |
| Other Funds: | Debt Offset Escrow Fund (0753) | | | |
| 2. CORE DESCRIPTION | | | | |
| The Department of Revenue, pursuant to Sections 143.782 through 143.788, RSMo, places intercepted Missouri income tax refunds in an escrow account to satisfy debts larger than \$25. This appropriation allows the Department to apply intercepted refunds towards delinquent motor vehicle sales and use taxes and motor vehicle and driver license fees. | | | | |
| The Department also executed a reciprocal agreement with the state of Kansas to intercept refunds for the satisfaction of debts between Kansas and Missouri. The program was implemented in Fiscal Year 2010. Through Fiscal Year 2020, Kansas intercepted \$11.4 million on behalf of Missouri. Missouri intercepted \$6.2 million on behalf of Kansas. This appropriation allows the Department to forward intercepted amounts to the state of Kansas. | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | |

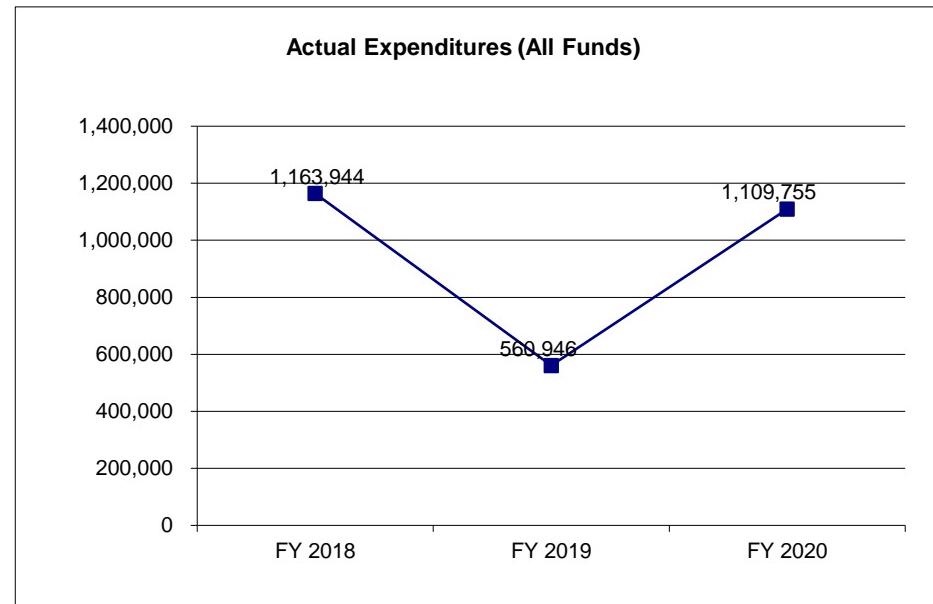
CORE DECISION ITEM

| | | |
|-----------------------------------------------|--------------------|---------------|
| Department of Revenue | Budget Unit | 87098C |
| Division - Taxation and Administration | | |
| Core - Debt Offset Distribution | HB Section | 4.11 |

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 1,164,119 | 1,164,119 | 1,339,119 | 1,339,119 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 1,164,119 | 1,164,119 | 1,339,119 | 1,339,119 |
| Actual Expenditures (All Funds) | 1,163,944 | 560,946 | 1,109,755 | N/A |
| Unexpended (All Funds) | 175 | 603,173 | 229,364 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 175 | 603,173 | 229,364 | N/A |

*Current Year restricted amount is as of _____.



Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

DEBT OFFSET

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|--------------|-------------|----------|----------|------------------|------------------|-------------|
| TAFF AFTER VETOES | PD | 0.00 | 0 | 0 | 1,339,119 | 1,339,119 | |
| | Total | 0.00 | 0 | 0 | 1,339,119 | 1,339,119 | |
| DEPARTMENT CORE REQUEST | PD | 0.00 | 0 | 0 | 1,339,119 | 1,339,119 | |
| | Total | 0.00 | 0 | 0 | 1,339,119 | 1,339,119 | |
| GOVERNOR'S RECOMMENDED CORE | PD | 0.00 | 0 | 0 | 1,339,119 | 1,339,119 | |
| | Total | 0.00 | 0 | 0 | 1,339,119 | 1,339,119 | |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| DEBT OFFSET | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 0 | 0.00 | 1,164,119 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| REFUNDS | 1,109,755 | 0.00 | 175,000 | 0.00 | 1,339,119 | 0.00 | 1,339,119 | 0.00 |
| TOTAL - PD | 1,109,755 | 0.00 | 1,339,119 | 0.00 | 1,339,119 | 0.00 | 1,339,119 | 0.00 |
| GRAND TOTAL | \$1,109,755 | 0.00 | \$1,339,119 | 0.00 | \$1,339,119 | 0.00 | \$1,339,119 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$1,109,755 | 0.00 | \$1,339,119 | 0.00 | \$1,339,119 | 0.00 | \$1,339,119 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| SCHOOL DIST TRST TRNSFER TO GR | | | | | | | | |
| CORE | | | | | | | | |
| FUND TRANSFERS | | | | | | | | |
| SCHOOL DISTRICT TRUST FUND | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 |
| TOTAL - TRF | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 |
| TOTAL | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 |
| GRAND TOTAL | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 |

CORE DECISION ITEM

| | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------------|------------------|---|
| <u>Department of Revenue</u> | Budget Unit | <u>87093C</u> | | |
| <u>Division - Taxation</u> | | | | |
| <u>Core - School District Trust Fund Transfer</u> | HB Section | <u>4.115</u> | | |
| 1. CORE FINANCIAL SUMMARY | | | | |
| FY 2022 Budget Request | | | | |
| GR Federal Other Total | | | | |
| PS | 0 | 0 | 0 | |
| EE | 0 | 0 | 0 | |
| PSD | 0 | 0 | 0 | |
| TRF | 0 | 0 | 2,500,000 | |
| Total | 0 | 0 | 2,500,000 | |
| FTE 0.00 0.00 0.00 0.00 | | | | |
| <i>Est. Fringe</i> | 0 | 0 | 0 | 0 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |
| Other Funds: School District Trust Fund (0688) | | | | |
| FY 2022 Governor's Recommendation | | | | |
| GR Federal Other Total | | | | |
| PS | 0 | 0 | 0 | |
| EE | 0 | 0 | 0 | |
| PSD | 0 | 0 | 0 | |
| TRF | 0 | 0 | 2,500,000 | |
| Total | 0 | 0 | 2,500,000 | |
| FTE 0.00 0.00 0.00 0.00 | | | | |
| <i>Est. Fringe</i> | 0 | 0 | 0 | 0 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |
| Other Funds: School District Trust Fund (0688) | | | | |
| 2. CORE DESCRIPTION | | | | |
| The Department of Revenue requests \$2.5 million to transfer funds from the School District Trust to the credit of the General Revenue Fund. The Department deposits one cent on the dollar of sales and use tax collections to the School District Trust Fund according to Proposition C. The money in this fund is distributed to public school districts of the state as provided in Sections 163.031 and 163.087, RSMo. Section 144.701, RSMo, provides a state collection fee not to exceed \$2.5 million or 1 percent of the amount deposited in the School District Trust Fund, whichever is less. | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | |

CORE DECISION ITEM

Department of Revenue
Division - Taxation
Core - School District Trust Fund Transfer

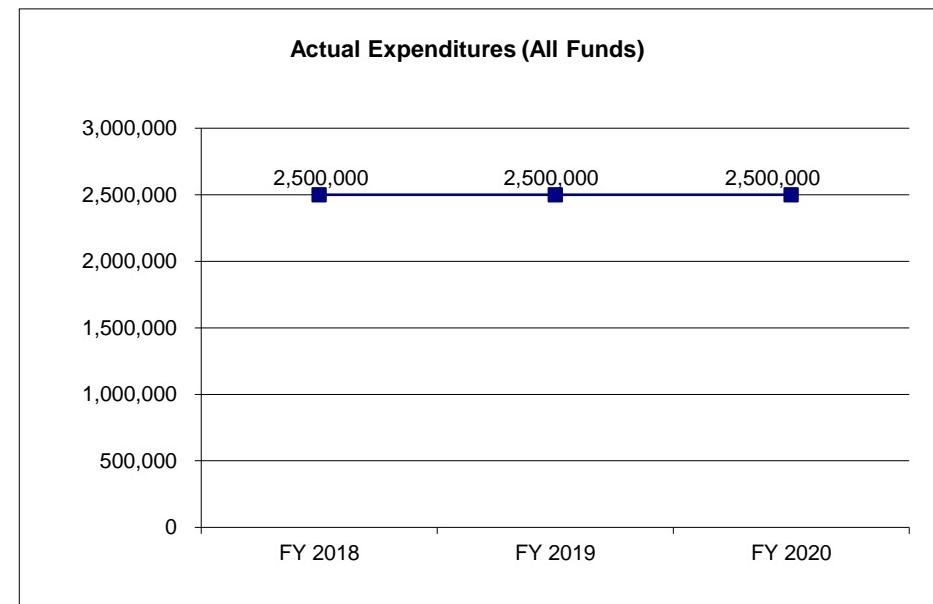
Budget Unit 87093C

HB Section 4.115

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 2,500,000 | 2,500,000 | 2,500,000 | 2,500,000 |
| Actual Expenditures (All Funds) | 2,500,000 | 2,500,000 | 2,500,000 | N/A |
| Unexpended (All Funds) | 0 | 0 | 0 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |

*Current Year restricted amount is as of _____.



Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
SCHOOL DIST TRST TRNSFER TO GR

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|--------------|-------------|----------|----------|------------------|------------------|-------------|
| TAFF AFTER VETOES | TRF | 0.00 | 0 | 0 | 2,500,000 | 2,500,000 | |
| | Total | 0.00 | 0 | 0 | 2,500,000 | 2,500,000 | |
| DEPARTMENT CORE REQUEST | TRF | 0.00 | 0 | 0 | 2,500,000 | 2,500,000 | |
| | Total | 0.00 | 0 | 0 | 2,500,000 | 2,500,000 | |
| GOVERNOR'S RECOMMENDED CORE | TRF | 0.00 | 0 | 0 | 2,500,000 | 2,500,000 | |
| | Total | 0.00 | 0 | 0 | 2,500,000 | 2,500,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|---------------------------------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|--------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| SCHOOL DIST TRST TRNSFER TO GR | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 |
| TOTAL - TRF | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 | 2,500,000 | 0.00 |
| GRAND TOTAL | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 | \$2,500,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| PARK SALES TAX TRANSFER TO GR | | | | | | | | |
| CORE | | | | | | | | |
| FUND TRANSFERS | | | | | | | | |
| PARKS SALES TAX | 319,269 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 |
| TOTAL - TRF | 319,269 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 |
| TOTAL | 319,269 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 |
| GRAND TOTAL | \$319,269 | 0.00 | \$325,000 | 0.00 | \$325,000 | 0.00 | \$325,000 | 0.00 |

CORE DECISION ITEM

| Department of Revenue | Budget Unit | 87094C | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|----------|-----------------------------------|------|------|------|------|------|--------------------|-------|----|---|---|---|----|---|---|---|-----|---|---|---|-----|---|---|---------|--------------|----------|----------|----------------|
| Division - Taxation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Core - Parks Sales Tax Transfer | HB Section | 4.12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4" style="text-align: left; padding-bottom: 5px;">FY 2022 Budget Request</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>325,000</td> </tr> <tr> <td>Total</td> <td>0</td> <td>0</td> <td>325,000</td> </tr> </tbody> </table> | | | FY 2022 Budget Request | | | | | GR | Federal | Other | PS | 0 | 0 | 0 | EE | 0 | 0 | 0 | PSD | 0 | 0 | 0 | TRF | 0 | 0 | 325,000 | Total | 0 | 0 | 325,000 |
| FY 2022 Budget Request | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 325,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 0 | 0 | 325,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4" style="text-align: left; padding-bottom: 5px;">FY 2022 Governor's Recommendation</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>325,000</td> </tr> <tr> <td>Total</td> <td>0</td> <td>0</td> <td>325,000</td> </tr> </tbody> </table> | | | FY 2022 Governor's Recommendation | | | | | GR | Federal | Other | PS | 0 | 0 | 0 | EE | 0 | 0 | 0 | PSD | 0 | 0 | 0 | TRF | 0 | 0 | 325,000 | Total | 0 | 0 | 325,000 |
| FY 2022 Governor's Recommendation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 325,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 0 | 0 | 325,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>FTE</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> <th>0.00</th> </tr> </thead> <tbody> <tr> <td><i>Est. Fringe</i></td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table> | | | | FTE | 0.00 | 0.00 | 0.00 | 0.00 | <i>Est. Fringe</i> | | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | |
| | FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Est. Fringe</i> | | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Funds: Parks Sales Tax Fund (0613) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>The Department of Revenue collects one-tenth of one percent additional sales tax on taxable sales at retail in this state for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds received from the Parks Sales Tax Fund to the General Revenue Fund.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

CORE DECISION ITEM

Department of Revenue
Division - Taxation
Core - Parks Sales Tax Transfer

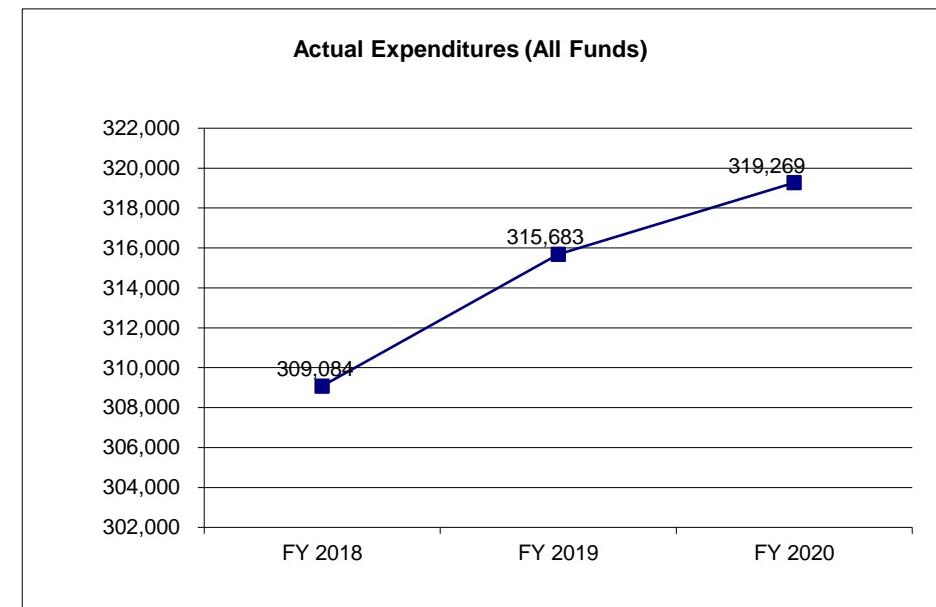
Budget Unit 87094C

HB Section 4.12

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 325,000 | 325,000 | 325,000 | 325,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 325,000 | 325,000 | 325,000 | 325,000 |
| Actual Expenditures (All Funds) | 309,084 | 315,683 | 319,269 | N/A |
| Unexpended (All Funds) | 15,916 | 9,317 | 5,731 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 15,916 | 9,317 | 5,731 | N/A |

*Current Year restricted amount is as of _____.



Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

PARK SALES TAX TRANSFER TO GR

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|--------------|-------------|----------|----------|----------------|----------------|-------------|
| TAFF AFTER VETOES | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 325,000 | 325,000 | |
| | Total | 0.00 | 0 | 0 | 325,000 | 325,000 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 325,000 | 325,000 | |
| | Total | 0.00 | 0 | 0 | 325,000 | 325,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 325,000 | 325,000 | |
| | Total | 0.00 | 0 | 0 | 325,000 | 325,000 | |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| PARK SALES TAX TRANSFER TO GR | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 319,269 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 |
| TOTAL - TRF | 319,269 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 |
| GRAND TOTAL | \$319,269 | 0.00 | \$325,000 | 0.00 | \$325,000 | 0.00 | \$325,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$319,269 | 0.00 | \$325,000 | 0.00 | \$325,000 | 0.00 | \$325,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| SOIL & WATER SALS TX TRF TO GR | | | | | | | | |
| CORE | | | | | | | | |
| FUND TRANSFERS | | | | | | | | |
| SOIL AND WATER SALES TAX | 319,267 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 |
| TOTAL - TRF | 319,267 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 |
| TOTAL | 319,267 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 |
| GRAND TOTAL | \$319,267 | 0.00 | \$325,000 | 0.00 | \$325,000 | 0.00 | \$325,000 | 0.00 |

CORE DECISION ITEM

| | | | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------|---------------------------------------------------|----------------|-------------|
| <u>Department of Revenue</u> | Budget Unit | <u>87096C</u> | | | |
| <u>Division - Taxation</u> | | | | | |
| <u>Core - Soil and Water Sales Tax Transfer</u> | HB Section | <u>4.125</u> | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | |
| FY 2022 Budget Request | | | | | |
| GR | Federal | Other | Total | | |
| PS | 0 | 0 | 0 | 0 | |
| EE | 0 | 0 | 0 | 0 | |
| PSD | 0 | 0 | 0 | 0 | |
| TRF | 0 | 0 | 325,000 | 325,000 | |
| Total | 0 | 0 | 325,000 | 325,000 | |
| FTE | | 0.00 | 0.00 | 0.00 | 0.00 |
| Est. Fringe | 0 | 0 | 0 | 0 | |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | |
| Other Funds: | Soil and Water Sales Tax Fund (0614) | | Other Funds: Soil and Water Sales Tax Fund (0614) | | |
| 2. CORE DESCRIPTION | | | | | |
| The Department of Revenue collects one-tenth of one percent additional sales tax on taxable sales at retail in this state for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds received from the Soil and Water Sales Tax Fund to the General Revenue Fund. | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | |

CORE DECISION ITEM

Department of Revenue
Division - Taxation
Core - Soil and Water Sales Tax Transfer

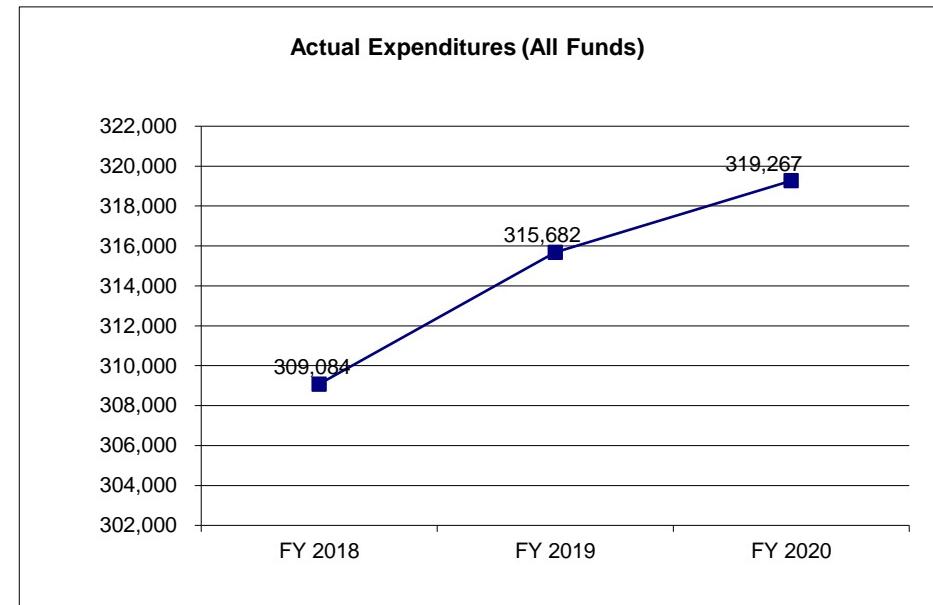
Budget Unit 87096C

HB Section 4.125

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 325,000 | 325,000 | 325,000 | 325,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 325,000 | 325,000 | 325,000 | 325,000 |
| Actual Expenditures (All Funds) | 309,084 | 315,682 | 319,267 | N/A |
| Unexpended (All Funds) | 15,916 | 9,318 | 5,733 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 15,916 | 9,318 | 5,733 | N/A |

*Current Year restricted amount is as of _____.



Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

SOIL & WATER SALS TX TRF TO GR

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|--------------|-------------|----------|----------|----------------|----------------|-------------|
| TAFF AFTER VETOES | TRF | 0.00 | 0 | 0 | 325,000 | 325,000 | |
| | Total | 0.00 | 0 | 0 | 325,000 | 325,000 | |
| DEPARTMENT CORE REQUEST | TRF | 0.00 | 0 | 0 | 325,000 | 325,000 | |
| | Total | 0.00 | 0 | 0 | 325,000 | 325,000 | |
| GOVERNOR'S RECOMMENDED CORE | TRF | 0.00 | 0 | 0 | 325,000 | 325,000 | |
| | Total | 0.00 | 0 | 0 | 325,000 | 325,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|-------------------------------------------|------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| SOIL & WATER SALS TX TRF TO GR | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 319,267 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 |
| TOTAL - TRF | 319,267 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 | 325,000 | 0.00 |
| GRAND TOTAL | \$319,267 | 0.00 | \$325,000 | 0.00 | \$325,000 | 0.00 | \$325,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$319,267 | 0.00 | \$325,000 | 0.00 | \$325,000 | 0.00 | \$325,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| INCOME TAX CHECK OFF TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| FUND TRANSFERS | | | | | | | | |
| GENERAL REVENUE | 173,014 | 0.00 | 471,000 | 0.00 | 471,000 | 0.00 | 471,000 | 0.00 |
| TOTAL - TRF | 173,014 | 0.00 | 471,000 | 0.00 | 471,000 | 0.00 | 471,000 | 0.00 |
| TOTAL | 173,014 | 0.00 | 471,000 | 0.00 | 471,000 | 0.00 | 471,000 | 0.00 |
| GRAND TOTAL | \$173,014 | 0.00 | \$471,000 | 0.00 | \$471,000 | 0.00 | \$471,000 | 0.00 |

CORE DECISION ITEM

| <u>Department of Revenue</u> | Budget Unit | <u>87100C</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------------------------------------|----------|----------------|-------|-------|----|---|---|---|---|----|---|---|---|---|-----|---|---|---|---|-----|---------|---|---|---------|--------------|----------------|----------|----------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----|---------|-------|-------|----|---|---|---|---|----|---|---|---|---|-----|---|---|---|---|-----|---------|---|---|---------|--------------|----------------|----------|----------|----------------|
| <u>Division - Taxation</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <u>Core - Income Tax Check-off Transfer</u> | HB Section | <u>4.13</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FY 2022 Budget Request | | FY 2022 Governor's Recommendation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table> <thead> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>471,000</td> <td>0</td> <td>0</td> <td>471,000</td> </tr> <tr> <td>Total</td> <td>471,000</td> <td>0</td> <td>0</td> <td>471,000</td> </tr> </tbody> </table> | | | GR | Federal | Other | Total | PS | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 | TRF | 471,000 | 0 | 0 | 471,000 | Total | 471,000 | 0 | 0 | 471,000 | <table> <thead> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>471,000</td> <td>0</td> <td>0</td> <td>471,000</td> </tr> <tr> <td>Total</td> <td>471,000</td> <td>0</td> <td>0</td> <td>471,000</td> </tr> </tbody> </table> | | GR | Federal | Other | Total | PS | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 | TRF | 471,000 | 0 | 0 | 471,000 | Total | 471,000 | 0 | 0 | 471,000 |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 471,000 | 0 | 0 | 471,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 471,000 | 0 | 0 | 471,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 471,000 | 0 | 0 | 471,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 471,000 | 0 | 0 | 471,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FTE 0.00 0.00 0.00 0.00 | | FTE 0.00 0.00 0.00 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Est. Fringe 0 0 0 0 | | Est. Fringe 0 0 0 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Funds: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sections 143.1000 through 1029, RSMo, allow any individual or corporation entitled to a tax refund to designate a portion to the trust funds indicated below. The Department of Revenue collects the contributions on various tax returns and then transfers the designated amounts to the appropriate fund. The Department uses this appropriation to transfer funds from the General Revenue Fund to the designated trust funds. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ALS Lou Gehrig's Disease Fund (0703) American Cancer Society Heartland Division, Inc. Fund (0700) American Diabetes Association Gateway Area Fund (0713) American Heart Association Fund (0714) Arthritis Foundation Fund (0708) Childhood Lead Testing Fund (0899) Children's Trust Fund (0694) Division of Aging-Elderly Home-Delivered Meals Trust Fund (0296) Foster Care and Adoptive Parents Recruitment and Retention Fund (0979) Kansas City Regional Law Enforcement Memorial Foundation Fund (0428) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| March of Dimes Fund (0716) Missouri Military Family Relief Fund (0719) Missouri National Guard Foundation Fund (0494) Muscular Dystrophy Association Fund (0707) National Guard Trust Fund (0900) National Multiple Sclerosis Society (0709) Organ Donor Program Fund (0824) Pediatric Cancer Research Trust Fund (0959) Soldiers Memorial Military Museum in St. Louis Fund (0429) Veterans Trust Fund (0579) Workers' Memorial Fund (0895) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

CORE DECISION ITEM

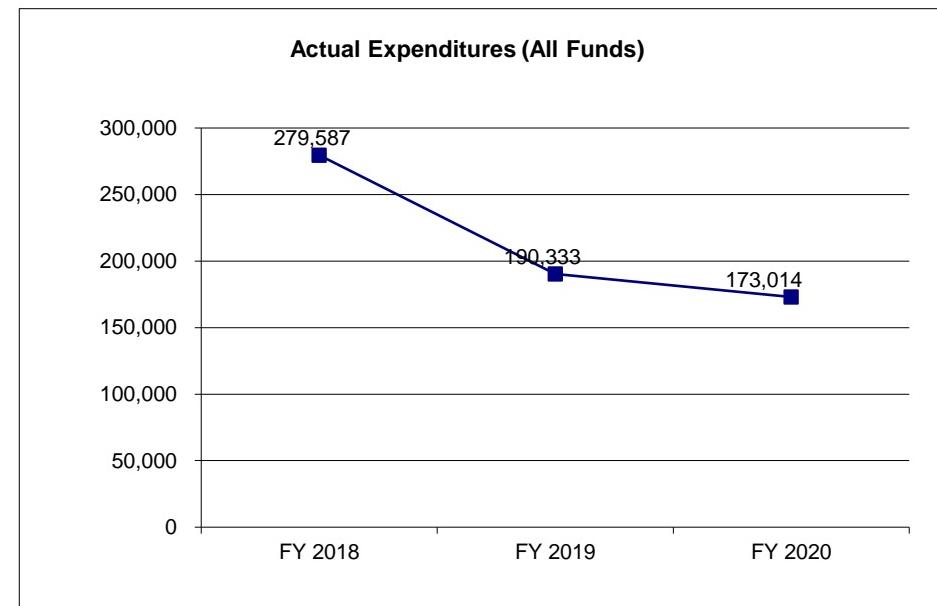
| | | |
|--------------------------------------|-------------|---------------|
| Department of Revenue | Budget Unit | <u>87100C</u> |
| Division - Taxation | | |
| Core - Income Tax Check-off Transfer | HB Section | <u>4.13</u> |

3. PROGRAM LISTING (list programs included in this core funding)

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 471,000 | 471,000 | 471,000 | 471,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 471,000 | 471,000 | 471,000 | 471,000 |
| Actual Expenditures (All Funds) | 279,587 | 190,333 | 173,014 | N/A |
| Unexpended (All Funds) | <u>191,413</u> | <u>280,667</u> | <u>297,986</u> | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 191,413 | 280,667 | 297,986 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |

*Current Year restricted amount is as of _____.



Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

INCOME TAX CHECK OFF TRANSFER

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|--------------|-------------|----------------|----------|----------|----------------|-------------|
| TAFF AFTER VETOES | TRF | 0.00 | 471,000 | 0 | 0 | 471,000 | |
| | Total | 0.00 | 471,000 | 0 | 0 | 471,000 | |
| DEPARTMENT CORE REQUEST | TRF | 0.00 | 471,000 | 0 | 0 | 471,000 | |
| | Total | 0.00 | 471,000 | 0 | 0 | 471,000 | |
| GOVERNOR'S RECOMMENDED CORE | TRF | 0.00 | 471,000 | 0 | 0 | 471,000 | |
| | Total | 0.00 | 471,000 | 0 | 0 | 471,000 | |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| INCOME TAX CHECK OFF TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 173,014 | 0.00 | 471,000 | 0.00 | 471,000 | 0.00 | 471,000 | 0.00 |
| TOTAL - TRF | 173,014 | 0.00 | 471,000 | 0.00 | 471,000 | 0.00 | 471,000 | 0.00 |
| GRAND TOTAL | \$173,014 | 0.00 | \$471,000 | 0.00 | \$471,000 | 0.00 | \$471,000 | 0.00 |
| GENERAL REVENUE | \$173,014 | 0.00 | \$471,000 | 0.00 | \$471,000 | 0.00 | \$471,000 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| CHECK OFF ERRONEOUSLY DEP TRF | | | | | | | | |
| CORE | | | | | | | | |
| FUND TRANSFERS | | | | | | | | |
| ELDERLY HOME-DELIVER MEALS TRU | 0 | 0.00 | 3,533 | 0.00 | 3,533 | 0.00 | 3,533 | 0.00 |
| KC LAW ENFORCMNT MEMORIAL FUND | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| SOLDIERS MEMORIAL MUSEUM FUND | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| MO NATIONAL GUARD FOUND FD | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| VETERANS' TRUST FUND | 0 | 0.00 | 1,485 | 0.00 | 1,485 | 0.00 | 1,485 | 0.00 |
| CHILDREN'S TRUST | 0 | 0.00 | 3,000 | 0.00 | 3,000 | 0.00 | 3,000 | 0.00 |
| AMER CANCER SOC, HEARTLAND DIV | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| ALS LOU GEHRIG'S DISEASE | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| MUSCULAR DYSTROPHY ASSOCIATION | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| ARTHRITIS FOUNDATION | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| NATIONAL MULTIPLE SCLEROSIS SO | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| AMER DIABETES ASSN GATEWAY ARE | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| AMERICAN HEART ASSOCIATION | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| MARCH OF DIMES | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| MISSOURI MILITARY FAMILY RELIE | 0 | 0.00 | 500 | 0.00 | 500 | 0.00 | 500 | 0.00 |
| ORGAN DONOR PROGRAM | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| WORKERS MEMORIAL | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| CHILDHOOD LEAD TESTING | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| NATIONAL GUARD TRUST | 0 | 0.00 | 651 | 0.00 | 651 | 0.00 | 651 | 0.00 |
| PEDIATRIC CANCER RES TRUST | 0 | 0.00 | 750 | 0.00 | 750 | 0.00 | 750 | 0.00 |
| FOSTER CARE & ADOPT PARENT R&R | 0 | 0.00 | 250 | 0.00 | 250 | 0.00 | 250 | 0.00 |
| TOTAL - TRF | 0 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 |
| TOTAL | 0 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$13,669 | 0.00 | \$13,669 | 0.00 | \$13,669 | 0.00 |

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CORE DECISION ITEM

| | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------------|---------------|
| <u>Department of Revenue</u> | Budget Unit | <u>87105C</u> | |
| <u>Division - Taxation</u> | | | |
| <u>Core - Check-Off Erroneous Transfer</u> | HB Section | <u>4.135</u> | |
| 1. CORE FINANCIAL SUMMARY | | | |
| FY 2022 Budget Request | | | |
| GR Federal Other Total | | | |
| PS | 0 | 0 | 0 |
| EE | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 |
| TRF | 0 | 0 | 13,669 |
| Total | 0 | 0 | 13,669 |
| FTE | 0.00 | 0.00 | 0.00 |
| Est. Fringe | 0 | 0 | 0 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | |
| Other Funds: See Core Description below. | | | |
| FY 2022 Governor's Recommendation | | | |
| GR Federal Other Total | | | |
| PS | 0 | 0 | 0 |
| EE | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 |
| TRF | 0 | 0 | 13,669 |
| Total | 0 | 0 | 13,669 |
| FTE | 0.00 | 0.00 | 0.00 |
| Est. Fringe | 0 | 0 | 0 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | |
| Other Funds: See Core Description below. | | | |
| 2. CORE DESCRIPTION | | | |
| Sections 143.1000 through 143.1029, RSMo, allow any individual or corporation entitled to a tax refund designate a portion to the trust funds indicated below. The Department of Revenue collects the contributions on various tax returns and then transfers the designated amounts to the appropriate fund. The Department uses this appropriation to reverse transfers from various funds to the General Revenue Fund for revised or erroneous transfers. | | | |
| ALS Lou Gehrig's Disease Fund (0703) American Cancer Society Heartland Division, Inc. Fund (0700) American Diabetes Association Gateway Area Fund (0713) American Heart Association Fund (0714) Arthritis Foundation Fund (0708) Childhood Lead Testing Fund (0899) Children's Trust Fund (0694) Division of Aging-Elderly Home-Delivered Meals Trust Fund (0296) Foster Care and Adoptive Parents Recruitment and Retention Fund (0979) Kansas City Regional Law Enforcement Memorial Foundation Fund (0428) | | | |
| March of Dimes Fund (0716) Missouri Military Family Relief Fund (0719) Missouri National Guard Foundation Fund (0494) Muscular Dystrophy Association Fund (0707) National Guard Trust Fund (0900) National Multiple Sclerosis Society (0709) Organ Donor Program Fund (0824) Pediatric Cancer Research Trust Fund (0959) Soldiers Memorial Military Museum in St. Louis Fund (0429) Veterans Trust Fund (0579) Workers' Memorial Fund (0895) | | | |

CORE DECISION ITEM

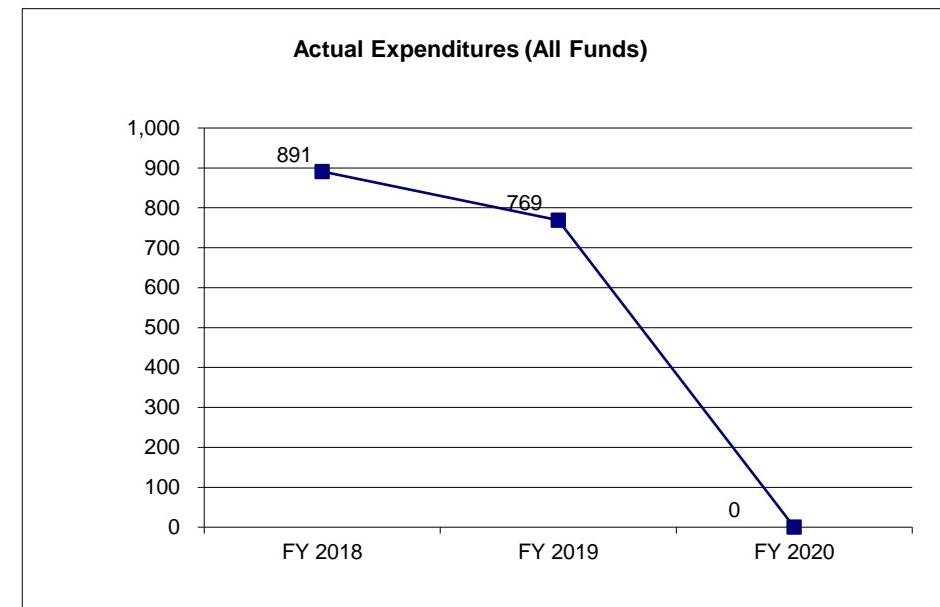
| | | |
|-------------------------------------|-------------|---------------|
| Department of Revenue | Budget Unit | <u>87105C</u> |
| Division - Taxation | | |
| Core - Check-Off Erroneous Transfer | HB Section | <u>4.135</u> |

3. PROGRAM LISTING (list programs included in this core funding)

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 13,669 | 13,669 | 13,669 | 13,669 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 13,669 | 13,669 | 13,669 | 13,669 |
| Actual Expenditures (All Funds) | 891 | 769 | 0 | N/A |
| Unexpended (All Funds) | <u>12,778</u> | <u>12,900</u> | <u>13,669</u> | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 12,778 | 12,900 | 13,669 | N/A |

*Current Year restricted amount is as of _____.



Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

CHECK OFF ERRONEOUSLY DEP TRF

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|--------------|-------------|----------|----------|---------------|---------------|-------------|
| TAFF AFTER VETOES | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 13,669 | 13,669 | |
| | Total | 0.00 | 0 | 0 | 13,669 | 13,669 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 13,669 | 13,669 | |
| | Total | 0.00 | 0 | 0 | 13,669 | 13,669 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 13,669 | 13,669 | |
| | Total | 0.00 | 0 | 0 | 13,669 | 13,669 | |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| CHECK OFF ERRONEOUSLY DEP TRF | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 0 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 |
| TOTAL - TRF | 0 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 | 13,669 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$13,669 | 0.00 | \$13,669 | 0.00 | \$13,669 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$13,669 | 0.00 | \$13,669 | 0.00 | \$13,669 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| INCOME TAX CHECK OFF DISTRIBUTION | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| KC LAW ENFORCMNT MEMORIAL FUND | 0 | 0.00 | 2,000 | 0.00 | 2,000 | 0.00 | 2,000 | 0.00 |
| SOLDIERS MEMORIAL MUSEUM FUND | 0 | 0.00 | 2,000 | 0.00 | 2,000 | 0.00 | 2,000 | 0.00 |
| MO NATIONAL GUARD FOUND FD | 8,635 | 0.00 | 0 | 0.00 | 3,000 | 0.00 | 3,000 | 0.00 |
| AMER CANCER SOC, HEARTLAND DIV | 4,518 | 0.00 | 9,500 | 0.00 | 6,500 | 0.00 | 6,500 | 0.00 |
| ALS LOU GEHRIG'S DISEASE | 2,197 | 0.00 | 3,500 | 0.00 | 3,500 | 0.00 | 3,500 | 0.00 |
| MUSCULAR DYSTROPHY ASSOCIATION | 887 | 0.00 | 2,500 | 0.00 | 2,500 | 0.00 | 2,500 | 0.00 |
| ARTHRITIS FOUNDATION | 720 | 0.00 | 3,500 | 0.00 | 3,500 | 0.00 | 3,500 | 0.00 |
| NATIONAL MULTIPLE SCLEROSIS SO | 1,515 | 0.00 | 4,500 | 0.00 | 4,500 | 0.00 | 4,500 | 0.00 |
| AMER DIABETES ASSN GATEWAY ARE | 1,671 | 0.00 | 4,500 | 0.00 | 4,500 | 0.00 | 4,500 | 0.00 |
| AMERICAN HEART ASSOCIATION | 2,137 | 0.00 | 6,000 | 0.00 | 6,000 | 0.00 | 6,000 | 0.00 |
| MARCH OF DIMES | 1,975 | 0.00 | 6,000 | 0.00 | 6,000 | 0.00 | 6,000 | 0.00 |
| PEDIATRIC CANCER RES TRUST | 2,534 | 0.00 | 6,000 | 0.00 | 6,000 | 0.00 | 6,000 | 0.00 |
| TOTAL - PD | 26,789 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| TOTAL | 26,789 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| GRAND TOTAL | \$26,789 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |

CORE DECISION ITEM

Department of Revenue
Division - Taxation
Core - Income Tax Check-Off Distribution

Budget Unit 87106C

HB Section 4.14

1. CORE FINANCIAL SUMMARY

| | FY 2022 Budget Request | | | |
|--------------|------------------------|----------|---------------|---------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 50,000 | 50,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 50,000 | 50,000 |

| FTE | 0.00 | 0.00 | 0.00 | 0.00 |
|--------------------|------|------|------|------|
| <i>Est. Fringe</i> | 0 | 0 | 0 | 0 |

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: See Core Description

| | FY 2022 Governor's Recommendation | | | |
|--------------|-----------------------------------|----------|---------------|---------------|
| | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 50,000 | 50,000 |
| TRF | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 50,000 | 50,000 |

| FTE | 0.00 | 0.00 | 0.00 | 0.00 |
|--------------------|------|------|------|------|
| <i>Est. Fringe</i> | 0 | 0 | 0 | 0 |

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: See Core Description

2. CORE DESCRIPTION

Pursuant to Sections 143.1005, and 143.1026 through 143.1029, RSMo, individuals or corporations entitled to a refund may designate a portion to the credit of various charitable trust funds. This appropriation allows the Department to distribute the collections to the following organizations.

ALS Lou Gehrig's Disease Fund (0703)

American Cancer Society Heartland Division, Inc. Fund (0700)

American Diabetes Association Gateway Area Fund (0713)

American Heart Association Fund (0714)

Arthritis Foundation Fund (0708)

Kansas City Regional Law Enforcement Memorial Foundation Fund (0428)

March of Dimes Fund (0716)

Missouri National Guard Foundation Trust (0494)

Muscular Dystrophy Association Fund (0707)

National Multiple Sclerosis Society Fund (0709)

Pediatric Cancer Research Trust Fund (0959)

Soldiers Memorial Military Museum In St. Louis Fund (0429)

3. PROGRAM LISTING (list programs included in this core funding)

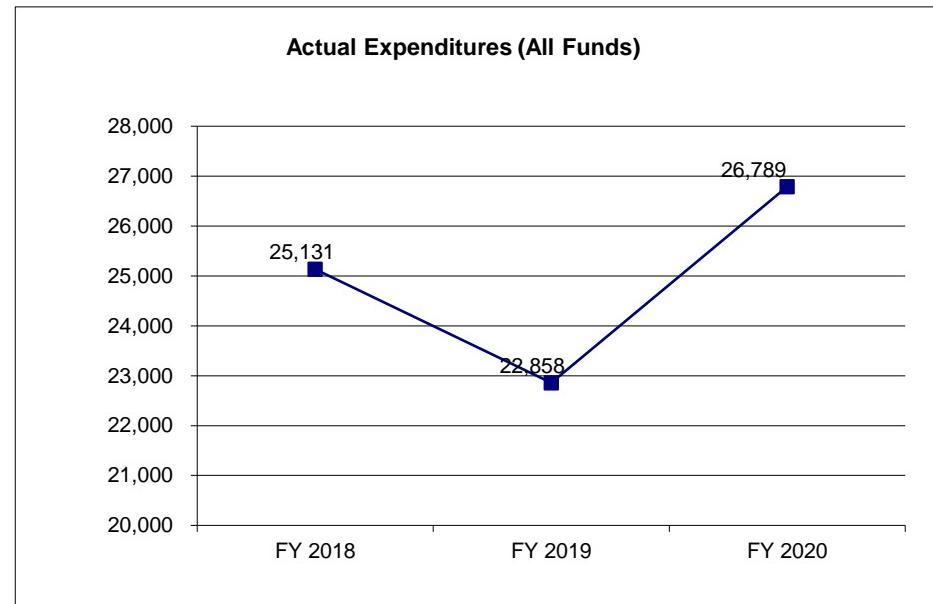
CORE DECISION ITEM

| | | |
|-------------------------------------------------|--------------------|---------------|
| <u>Department of Revenue</u> | <u>Budget Unit</u> | <u>87106C</u> |
| <u>Division - Taxation</u> | | |
| <u>Core - Income Tax Check-Off Distribution</u> | <u>HB Section</u> | <u>4.14</u> |

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 50,000 | 50,000 | 50,000 | 50,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 50,000 | 50,000 | 50,000 | 50,000 |
| Actual Expenditures (All Funds) | 25,131 | 22,858 | 26,789 | N/A |
| Unexpended (All Funds) | <u>24,869</u> | <u>27,142</u> | <u>23,211</u> | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 24,869 | 27,142 | 23,211 | N/A |

*Current Year restricted amount is as of _____.



Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

INCOME TAX CHECK OFF DISTRIBUTION

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|--------------|-------------|-------------|----------|---------------|---------------|---------------------------------------------|
| TAFF AFTER VETOES | | | | | | | |
| | PD | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | Total | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| DEPARTMENT CORE ADJUSTMENTS | | | | | | | |
| Core Reallocation | 1152 7296 | PD | 0.00 | 0 | 0 | (3,000) | (3,000) Allocate funding between check-offs |
| Core Reallocation | 1152 6023 | PD | 0.00 | 0 | 0 | 3,000 | 3,000 Allocate funding between check-offs |
| NET DEPARTMENT CHANGES | | | 0.00 | 0 | 0 | 0 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PD | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | Total | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PD | 0.00 | 0 | 0 | 50,000 | 50,000 | |
| | Total | 0.00 | 0 | 0 | 50,000 | 50,000 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|------------------------------------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| INCOME TAX CHECK OFF DISTRIBUTION | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 26,789 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| TOTAL - PD | 26,789 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 | 50,000 | 0.00 |
| GRAND TOTAL | \$26,789 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$26,789 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 | \$50,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| GOR INFO FUND TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| FUND TRANSFERS | | | | | | | | |
| DEPT OF REVENUE INFORMATION | 689,010 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 |
| TOTAL - TRF | 689,010 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 |
| TOTAL | 689,010 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 |
| GRAND TOTAL | \$689,010 | 0.00 | \$1,250,000 | 0.00 | \$1,250,000 | 0.00 | \$1,250,000 | 0.00 |

CORE DECISION ITEM

| | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------------|------------------|---|
| <u>Department of Revenue</u> | Budget Unit | <u>87110C</u> | | |
| <u>Division - Administration</u> | | | | |
| <u>Core - DOR Information Fund Transfer</u> | HB Section | <u>4.145</u> | | |
| 1. CORE FINANCIAL SUMMARY | | | | |
| FY 2022 Budget Request | | | | |
| GR Federal Other Total | | | | |
| PS | 0 | 0 | 0 | |
| EE | 0 | 0 | 0 | |
| PSD | 0 | 0 | 0 | |
| TRF | 0 | 0 | 1,250,000 | |
| Total | 0 | 0 | 1,250,000 | |
| FTE 0.00 0.00 0.00 0.00 | | | | |
| Est. Fringe | 0 | 0 | 0 | 0 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |
| Other Funds: DOR Information Fund (0619) | | | | |
| FY 2022 Governor's Recommendation | | | | |
| GR Federal Other Total | | | | |
| PS | 0 | 0 | 0 | |
| EE | 0 | 0 | 0 | |
| PSD | 0 | 0 | 0 | |
| TRF | 0 | 0 | 1,250,000 | |
| Total | 0 | 0 | 1,250,000 | |
| FTE 0.00 0.00 0.00 0.00 | | | | |
| Est. Fringe | 0 | 0 | 0 | 0 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |
| Other Funds: DOR Information Fund (0619) | | | | |
| 2. CORE DESCRIPTION | | | | |
| Section 610.026.1, RSMo, requires that "except as otherwise provided by law, each public governmental body shall provide access to and, upon request, furnish copies of public records." The Department deposits collections from the sale of information to the DOR Information Fund. | | | | |
| The Department, at the end of each state fiscal year, determines the amount to transfer from the DOR Information Fund to the State Highways and Transportation Department Fund pursuant to Section 32.067(1), RSMo. The transfer amount is the amount of monies derived from highway users as an incident to their use or right to use the highway of the state which were deposited into the DOR Information Fund less the amount of disbursements from the DOR Information Fund which were made to produce the monies referred to in Section 32.067(1), RSMo. | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | |

CORE DECISION ITEM

Department of Revenue
Division - Administration
Core - DOR Information Fund Transfer

Budget Unit 87110C

HB Section 4.145

4. FINANCIAL HISTORY

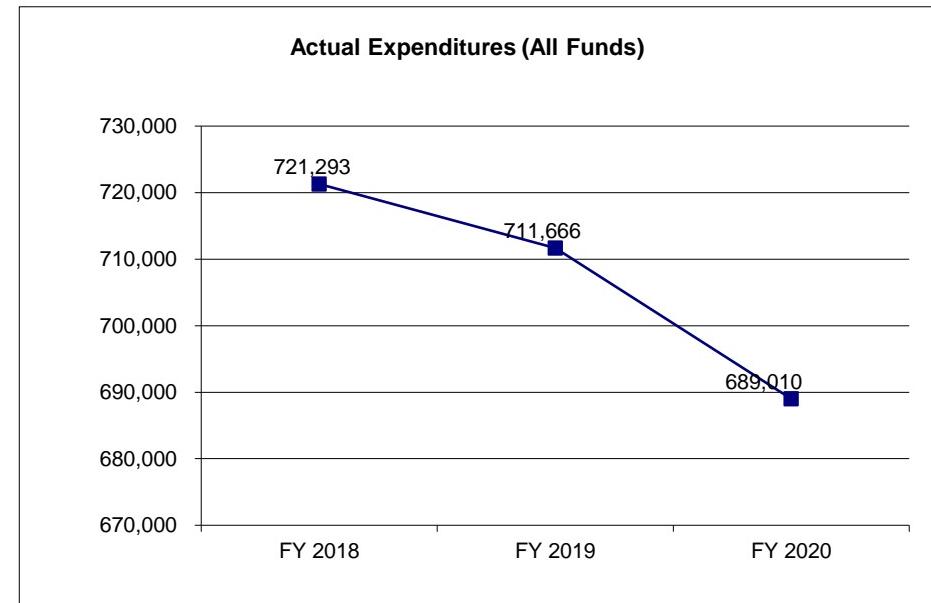
| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 1,250,000 | 1,250,000 | 1,250,000 | 1,250,000 |
| Actual Expenditures (All Funds) | 721,293 | 711,666 | 689,010 | N/A |
| Unexpended (All Funds) | 528,707 | 538,334 | 560,990 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 528,707 | 538,334 | 560,990 | N/A |

*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:



CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

DOR INFO FUND TRANSFER

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|--------------|-------------|----------|----------|------------------|------------------|-------------|
| TAFF AFTER VETOES | TRF | 0.00 | 0 | 0 | 1,250,000 | 1,250,000 | |
| | Total | 0.00 | 0 | 0 | 1,250,000 | 1,250,000 | |
| DEPARTMENT CORE REQUEST | TRF | 0.00 | 0 | 0 | 1,250,000 | 1,250,000 | |
| | Total | 0.00 | 0 | 0 | 1,250,000 | 1,250,000 | |
| GOVERNOR'S RECOMMENDED CORE | TRF | 0.00 | 0 | 0 | 1,250,000 | 1,250,000 | |
| | Total | 0.00 | 0 | 0 | 1,250,000 | 1,250,000 | |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| DOOR INFO FUND TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 689,010 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 |
| TOTAL - TRF | 689,010 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 | 1,250,000 | 0.00 |
| GRAND TOTAL | \$689,010 | 0.00 | \$1,250,000 | 0.00 | \$1,250,000 | 0.00 | \$1,250,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$689,010 | 0.00 | \$1,250,000 | 0.00 | \$1,250,000 | 0.00 | \$1,250,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|--------------------------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Summary | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| Fund | | | | | | | | |
| MOTOR FUEL TAX TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| FUND TRANSFERS | | | | | | | | |
| MOTOR FUEL TAX | 537,410,105 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 |
| TOTAL - TRF | 537,410,105 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 |
| TOTAL | 537,410,105 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 |
| GRAND TOTAL | \$537,410,105 | 0.00 | \$560,178,001 | 0.00 | \$560,178,001 | 0.00 | \$560,178,001 | 0.00 |

CORE DECISION ITEM

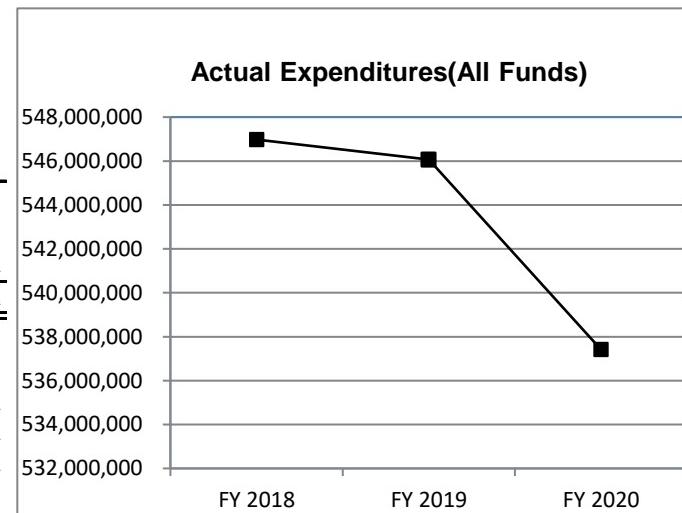
| Department of Revenue | Budget Unit | <u>87120C</u> | | | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|----------------|--------------|--------------------|
| Division - Taxation | HB Section | <u>4.15</u> | | | | | | |
| Core - Motor Fuel Tax Transfer | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | |
| | | FY 2022 Governor's Recommendation | | | | | | |
| | GR | Federal | Other | Total | GR | Federal | Other | Total |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 |
| TRF | 0 | 0 | 560,178,001 | 560,178,001 | TRF | 0 | 0 | 560,178,001 |
| Total | 0 | 0 | 560,178,001 | 560,178,001 | Total | 0 | 0 | 560,178,001 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 |
| Est. Fringe | 0 | 0 | 0 | 0 | Est. Fringe | 0 | 0 | 0 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | |
| Other Funds: Motor Fuel Tax Fund (0673) | | | Other Funds: Motor Fuel Tax Fund (0673) | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | |
| Revenues derived from the motor fuel tax are deposited into the Motor Fuel Tax Fund. The remaining net proceeds, in excess of the cities and counties distribution and cost of collection, is transferred from the Motor Fuel Tax Fund to the State Highways and Transportation Department Fund. This appropriation allows the Department to transfer funds these funds as authorized by Section 142.345, RSMo. | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | |

CORE DECISION ITEM

| | | |
|---------------------------------------|--------------------|---------------|
| Department of Revenue | Budget Unit | 87120C |
| Division - Taxation | | |
| Core - Motor Fuel Tax Transfer | HB Section | 4.15 |

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|--------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 560,178,001 | 560,178,001 | 560,178,001 | 560,178,001 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 560,178,001 | 560,178,001 | 560,178,001 | 560,178,001 |
| Actual Expenditures(All Funds) | 546,976,340 | 546,060,941 | 537,410,105 | N/A |
| Unexpended (All Funds) | <u>13,201,661</u> | <u>14,117,060</u> | <u>22,767,896</u> | <u>N/A</u> |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 13,201,661 | 14,117,060 | 22,767,896 | N/A |



*Current Year restricted amount is as of ____.

Reverted includes the statutory three percent reserve (when applicable).

Restricted includes any Governor's expenditure restriction which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

MOTOR FUEL TAX TRANSFER

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|--------------|-------------|----------|----------|--------------------|--------------------|-------------|
| TAFF AFTER VETOES | TRF | 0.00 | 0 | 0 | 560,178,001 | 560,178,001 | |
| | Total | 0.00 | 0 | 0 | 560,178,001 | 560,178,001 | |
| DEPARTMENT CORE REQUEST | TRF | 0.00 | 0 | 0 | 560,178,001 | 560,178,001 | |
| | Total | 0.00 | 0 | 0 | 560,178,001 | 560,178,001 | |
| GOVERNOR'S RECOMMENDED CORE | TRF | 0.00 | 0 | 0 | 560,178,001 | 560,178,001 | |
| | Total | 0.00 | 0 | 0 | 560,178,001 | 560,178,001 | |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| MOTOR FUEL TAX TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 537,410,105 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 |
| TOTAL - TRF | 537,410,105 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 | 560,178,001 | 0.00 |
| GRAND TOTAL | \$537,410,105 | 0.00 | \$560,178,001 | 0.00 | \$560,178,001 | 0.00 | \$560,178,001 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$537,410,105 | 0.00 | \$560,178,001 | 0.00 | \$560,178,001 | 0.00 | \$560,178,001 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| SPECIALTY PLATE TRNSFER TO HWY | | | | | | | | |
| CORE | | | | | | | | |
| FUND TRANSFERS | | | | | | | | |
| DEP OF REVENUE SPECIALTY PLATE | 392 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 |
| TOTAL - TRF | 392 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 |
| TOTAL | 392 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 |
| GRAND TOTAL | \$392 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 |

CORE DECISION ITEM

| | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------------|---------------|---|
| <u>Department of Revenue</u> | Budget Unit | <u>87122C</u> | | |
| <u>Division - Administration</u> | | | | |
| <u>Core - DOR Specialty Plate Transfer</u> | HB Section | <u>4.155</u> | | |
| 1. CORE FINANCIAL SUMMARY | | | | |
| FY 2022 Budget Request | | | | |
| GR Federal Other Total | | | | |
| PS | 0 | 0 | 0 | |
| EE | 0 | 0 | 0 | |
| PSD | 0 | 0 | 0 | |
| TRF | 0 | 0 | 20,000 | |
| Total | 0 | 0 | 20,000 | |
| FTE 0.00 0.00 0.00 0.00 | | | | |
| <i>Est. Fringe</i> | 0 | 0 | 0 | 0 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |
| Other Funds: DOR Specialty Plate (0775) | | | | |
| FY 2022 Governor's Recommendation | | | | |
| GR Federal Other Total | | | | |
| PS | 0 | 0 | 0 | |
| EE | 0 | 0 | 0 | |
| PSD | 0 | 0 | 0 | |
| TRF | 0 | 0 | 20,000 | |
| Total | 0 | 0 | 20,000 | |
| FTE 0.00 0.00 0.00 0.00 | | | | |
| <i>Est. Fringe</i> | 0 | 0 | 0 | 0 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |
| Other Funds: DOR Specialty Plate (0775) | | | | |
| 2. CORE DESCRIPTION | | | | |
| Organizations seeking authorization for a new specialty plate submit an application form and appropriate fee to the Department of Revenue. The fee is deposited into the DOR Specialty Plate Fund and should defray the implementation costs of issuing, developing, and programming the authorized plate. | | | | |
| Pursuant to Section 301.3150(2), RSMo, at the end of each fiscal year, the Department determines the amount of collections over disbursements and transfers the net collections to the State Highways and Transportation Department Fund. This appropriation enables the Department to transfer the applicable funds. | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | |

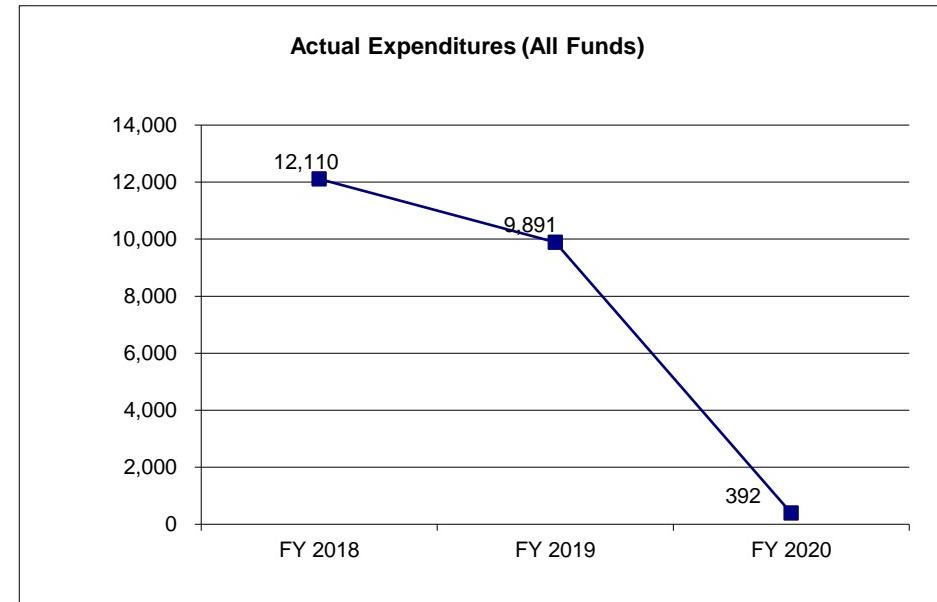
CORE DECISION ITEM

| | | |
|--------------------------------------------|--------------------|---------------|
| Department of Revenue | Budget Unit | 87122C |
| Division - Administration | | |
| Core - DOR Specialty Plate Transfer | HB Section | 4.155 |

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 20,000 | 20,000 | 20,000 | 20,000 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 20,000 | 20,000 | 20,000 | 20,000 |
| Actual Expenditures (All Funds) | 12,110 | 9,891 | 392 | N/A |
| Unexpended (All Funds) | 7,890 | 10,109 | 19,608 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 7,890 | 10,109 | 19,608 | N/A |

*Current Year restricted amount is as of _____.



Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
SPECIALTY PLATE TRNSFER TO HWY

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|--------------|-------------|----------|----------|---------------|---------------|-------------|
| TAFF AFTER VETOES | TRF | 0.00 | 0 | 0 | 20,000 | 20,000 | |
| | Total | 0.00 | 0 | 0 | 20,000 | 20,000 | |
| DEPARTMENT CORE REQUEST | TRF | 0.00 | 0 | 0 | 20,000 | 20,000 | |
| | Total | 0.00 | 0 | 0 | 20,000 | 20,000 | |
| GOVERNOR'S RECOMMENDED CORE | TRF | 0.00 | 0 | 0 | 20,000 | 20,000 | |
| | Total | 0.00 | 0 | 0 | 20,000 | 20,000 | |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| SPECIALTY PLATE TRNSFER TO HWY | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 392 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 |
| TOTAL - TRF | 392 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 | 20,000 | 0.00 |
| GRAND TOTAL | \$392 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$392 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 | \$20,000 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|-----------------------------------|------------|-------------|------------|-------------|------------|-------------|------------|-------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Summary | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| Fund | | | | | | | | |
| GOR LEGAL EXPENSE FUND TRF | | | | | | | | |
| CORE | | | | | | | | |
| FUND TRANSFERS | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| TOTAL - TRF | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| TOTAL | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$1 | 0.00 | \$1 | 0.00 | \$1 | 0.00 |

CORE DECISION ITEM

| | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------|--------------|-------------|
| <u>Department of Revenue</u> | Budget Unit | <u>87123C</u> | | |
| <u>Divisions-Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration</u> | | | | |
| <u>Core - DOR Legal Expense Fund Transfer</u> | HB Section | <u>4.17</u> | | |
| 1. CORE FINANCIAL SUMMARY | | | | |
| FY 2022 Budget Request | | | | |
| GR | Federal | Other | Total | |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 1 | 0 | 0 | 1 |
| Total | 1 | 0 | 0 | 1 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Est. Fringe | 0 | 0 | 0 | 0 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |
| Other Funds: | | | | |
| FY 2022 Governor's Recommendation | | | | |
| GR | Federal | Other | Total | |
| PS | 0 | 0 | 0 | 0 |
| EE | 0 | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 | 0 |
| TRF | 1 | 0 | 0 | 1 |
| Total | 1 | 0 | 0 | 1 |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 |
| Est. Fringe | 0 | 0 | 0 | 0 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | |
| Other Funds: | | | | |
| 2. CORE DESCRIPTION | | | | |
| Beginning in Fiscal Year 2018, the General Assembly appropriated \$1 to transfer from the Department's core budget to the State Legal Expense Fund for the payment of claims, premiums, and expenses provided by Section 105.711 through Section 105.726, RSMo. In order to fund such expenses, the General Assembly also authorized three percent flexibility from the Department's operating budget into the \$1 transfer appropriation. | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | |

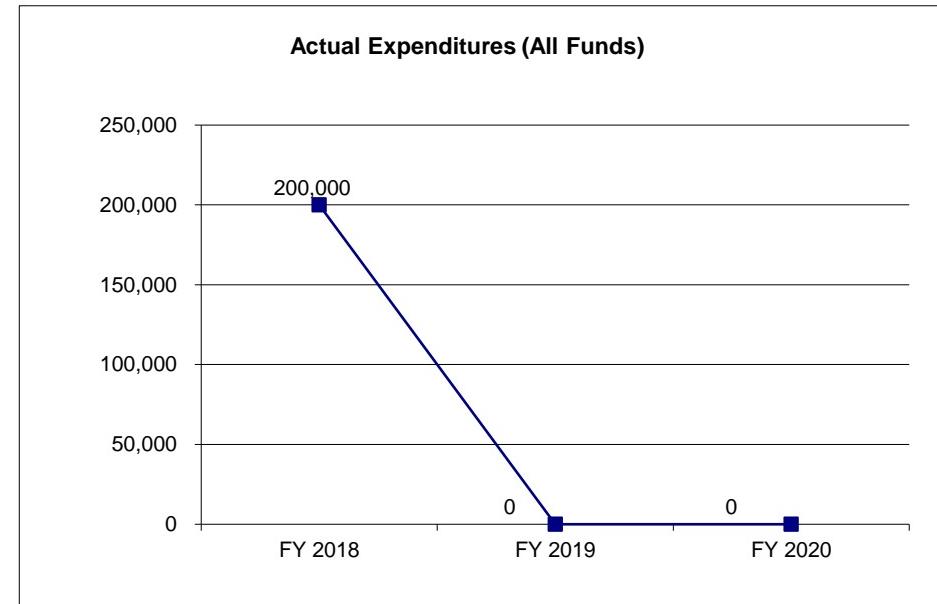
CORE DECISION ITEM

| | | |
|------------------------------------------------------------------------------------------------|--------------------|---------------|
| <u>Department of Revenue</u> | <u>Budget Unit</u> | <u>87123C</u> |
| <u>Divisions-Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration</u> | | |
| <u>Core - DOR Legal Expense Fund Transfer</u> | <u>HB Section</u> | <u>4.17</u> |

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 200,001 | 1 | 1 | 1 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 200,001 | 1 | 1 | 1 |
| Actual Expenditures (All Funds) | 200,000 | 0 | 0 | N/A |
| Unexpended (All Funds) | 1 | 1 | 1 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 1 | 1 | 1 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |
| | (1) | | | |

*Current Year restricted amount is as of _____.



Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

- (1) The Department transferred \$200,000 from the Taxation's core Governor withholding.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

DOR LEGAL EXPENSE FUND TRF

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|--------------|-------------|----------|----------|----------|----------|-------------|
| TAFF AFTER VETOES | | | | | | | |
| | TRF | 0.00 | 1 | 0 | 0 | 1 | |
| | Total | 0.00 | 1 | 0 | 0 | 1 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | TRF | 0.00 | 1 | 0 | 0 | 1 | |
| | Total | 0.00 | 1 | 0 | 0 | 1 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | TRF | 0.00 | 1 | 0 | 0 | 1 | |
| | Total | 0.00 | 1 | 0 | 0 | 1 | |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| DOOR COUNTY DISTRICT ATTORNEY'S OFFICE | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| TOTAL - TRF | 0 | 0.00 | 1 | 0.00 | 1 | 0.00 | 1 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$1 | 0.00 | \$1 | 0.00 | \$1 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$1 | 0.00 | \$1 | 0.00 | \$1 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

Overview

State Tax Commission

The State Tax Commission is a quasi-judicial administrative agency created by the Missouri Constitution to perform six (6) basic functions. These functions are:

1. Equalize inter- and intra-county assessments,
2. Conduct *de novo* judicial hearings regarding valuation and classification appeals from local boards of equalization in individual assessment cases,
3. Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates,
4. Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements,
5. Conduct ratio studies to determine the assessment level in each county and to measure the quality of the assessment program, and
6. Original assessment of the distributable property of railroads, airlines, pipelines, telecommunications, and public utilities

The State Tax Commission oversees an assessment system, which is responsible for the annual collection of \$8.3 billion in property tax revenues, which serves as the financial foundation for public schools and local governmental agencies.

The State Tax Commission envisions an ad valorem assessment landscape which ensures the equitable treatment of all property owners in the State of Missouri. This vision will be manifested through the State Tax Commission's emphasis on the guiding values of work ethic, discipline, integrity, efficiency, and impartiality in its performance of its duties and the fulfillment of its responsibilities to the citizens of Missouri.

Department strategic overview: FY22 Budget

| | |
|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DEPARTMENT: | <i>State Tax Commission</i> |
| DIRECTOR: | <i>Gary Romine</i> |
| DEPARTMENT ASPIRATION: | <i>Transparent, uniform, and equitable statewide assessment program</i> |
| HIGHLIGHTS FROM FY20-FY21 | <ul style="list-style-type: none"> • <i>Streamlined state assessed appraisal reports making them more informational, transparent, and uniform</i> • <i>Implement a web-based system for taxpayers to file appeals</i> • <i>Implement an Outreach Program for the education of county assessors and clerks to improve their understanding of their respective filing requirements, improve their accuracy of their submissions, and increase their adoption of FTP (file transfer protocol)</i> |
| FY22 PRIORITIES | <ul style="list-style-type: none"> • <i>Develop and create a new assessor training manual with 56 new assessors since 2013 and with the anticipation of 30-40 new assessors taking office in 2021</i> • <i>Develop web interface for data submissions without using cumbersome paper forms</i> • <i>Increase transparency by implementing a web-based case management system for public access to property tax appeals</i> |
| FY23 PREVIEW | <ul style="list-style-type: none"> • <i>Develop an internal web-based Sales Program for Assessment Representatives to conduct appraisal studies and have accessibility to accurate sales data and ensure statewide assessment uniformity</i> • <i>File and retain documents in digital format to reduce document printing and paper archiving</i> |

FLEXIBILITY REQUEST FORM

| | | | |
|----------------------------|----------------------|--------------------|----------------------|
| BUDGET UNIT NUMBER: | 86911C | DEPARTMENT: | Revenue |
| BUDGET UNIT NAME: | State Tax Commission | DIVISION: | |
| HOUSE BILL SECTION: | 4.160 | | State Tax Commission |

1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.

DEPARTMENT REQUEST

The State Tax Commission is requesting 10% flexibility based on total GR funding for FY-2022. Flexibility was granted at 10% in FY-2016 through FY-2021 and at 25% in FY-2014 and FY-2015.

2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.

| PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED | CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED | BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED |
|-------------------------------------------------|----------------------------------------------------------------------|------------------------------------------------------------------------|
| \$0 | \$5,000 - \$30,000 | \$5,000 - \$30,000 |

3. Please explain how flexibility was used in the prior and/or current years.

| PRIOR YEAR EXPLAIN ACTUAL USE | CURRENT YEAR EXPLAIN PLANNED USE |
|----------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| | Pay on-going expenses due to travel to assist counties. Education needs and requirements for team members with designations. |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| STATE TAX COMMISSION | | | | | | | | |
| CORE | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 1,951,780 | 34.55 | 2,157,008 | 37.00 | 2,157,008 | 37.00 | 2,157,008 | 37.00 |
| TOTAL - PS | 1,951,780 | 34.55 | 2,157,008 | 37.00 | 2,157,008 | 37.00 | 2,157,008 | 37.00 |
| EXPENSE & EQUIPMENT | | | | | | | | |
| GENERAL REVENUE | 130,515 | 0.00 | 172,264 | 0.00 | 172,264 | 0.00 | 172,264 | 0.00 |
| TOTAL - EE | 130,515 | 0.00 | 172,264 | 0.00 | 172,264 | 0.00 | 172,264 | 0.00 |
| TOTAL | 2,082,295 | 34.55 | 2,329,272 | 37.00 | 2,329,272 | 37.00 | 2,329,272 | 37.00 |
| STC Workforce Reinvestment - 1860016 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 100,000 | 0.00 | 0 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 100,000 | 0.00 | 0 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 100,000 | 0.00 | 0 | 0.00 |
| Pay Plan - 0000012 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 21,569 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 21,569 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 21,569 | 0.00 |
| GRAND TOTAL | \$2,082,295 | 34.55 | \$2,329,272 | 37.00 | \$2,429,272 | 37.00 | \$2,350,841 | 37.00 |

CORE DECISION ITEM

| Department - Revenue | | | | Budget Unit | 86911C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------|-------------|------------------------|-----------------------------------|--------------------|-----------|------|------|--------------------|---------|--------------|-------------|-------------|-----------|-----------|---|-----------|-----------|---------|---------|---|---------|---------|-----|---|---|---|-----|-----|---|---|---|--------------|------------------|------------------|----------|------------------|------------------|
| Division - State Tax Commission | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Core - State Tax Commission | | | | HB Section | 4.160 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="5" style="text-align: left; font-weight: bold;">FY 2022 Budget Request</th> </tr> <tr> <th></th> <th style="text-align: center;">GR</th> <th style="text-align: center;">Federal</th> <th style="text-align: center;">Other</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td>PS</td><td style="text-align: right;">2,157,008</td><td style="text-align: right;">0</td><td style="text-align: right;">0</td><td style="text-align: right;">2,157,008</td></tr> <tr> <td>EE</td><td style="text-align: right;">172,264</td><td style="text-align: right;">0</td><td style="text-align: right;">0</td><td style="text-align: right;">172,264</td></tr> <tr> <td>PSD</td><td style="text-align: right;">0</td><td style="text-align: right;">0</td><td style="text-align: right;">0</td><td style="text-align: right;">0</td></tr> <tr> <td>TRF</td><td style="text-align: right;">0</td><td style="text-align: right;">0</td><td style="text-align: right;">0</td><td style="text-align: right;">0</td></tr> <tr> <td>Total</td><td style="text-align: right;">2,329,272</td><td style="text-align: right;">0</td><td style="text-align: right;">0</td><td style="text-align: right;">2,329,272</td></tr> </tbody> </table> | | | | FY 2022 Budget Request | | | | | | GR | Federal | Other | Total | PS | 2,157,008 | 0 | 0 | 2,157,008 | EE | 172,264 | 0 | 0 | 172,264 | PSD | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 | Total | 2,329,272 | 0 | 0 | 2,329,272 | |
| FY 2022 Budget Request | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 2,157,008 | 0 | 0 | 2,157,008 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 172,264 | 0 | 0 | 172,264 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 2,329,272 | 0 | 0 | 2,329,272 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="5" style="text-align: left; font-weight: bold;">FY 2022 Governor's Recommendation</th> </tr> <tr> <th></th> <th style="text-align: center;">GR</th> <th style="text-align: center;">Federal</th> <th style="text-align: center;">Other</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td>PS</td><td style="text-align: right;">2,157,008</td><td style="text-align: right;">0</td><td style="text-align: right;">0</td><td style="text-align: right;">2,157,008</td></tr> <tr> <td>EE</td><td style="text-align: right;">172,264</td><td style="text-align: right;">0</td><td style="text-align: right;">0</td><td style="text-align: right;">172,264</td></tr> <tr> <td>PSD</td><td style="text-align: right;">0</td><td style="text-align: right;">0</td><td style="text-align: right;">0</td><td style="text-align: right;">0</td></tr> <tr> <td>TRF</td><td style="text-align: right;">0</td><td style="text-align: right;">0</td><td style="text-align: right;">0</td><td style="text-align: right;">0</td></tr> <tr> <td>Total</td><td style="text-align: right;">2,329,272</td><td style="text-align: right;">0</td><td style="text-align: right;">0</td><td style="text-align: right;">2,329,272</td></tr> </tbody> </table> | | | | | FY 2022 Governor's Recommendation | | | | | | GR | Federal | Other | Total | PS | 2,157,008 | 0 | 0 | 2,157,008 | EE | 172,264 | 0 | 0 | 172,264 | PSD | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | 0 | Total | 2,329,272 | 0 | 0 | 2,329,272 |
| FY 2022 Governor's Recommendation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 2,157,008 | 0 | 0 | 2,157,008 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 172,264 | 0 | 0 | 172,264 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 2,329,272 | 0 | 0 | 2,329,272 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">FTE</th> <th style="text-align: center;">37.00</th> <th style="text-align: center;">0.00</th> <th style="text-align: center;">0.00</th> </tr> </thead> <tbody> <tr> <td>FTE</td><td></td><td style="text-align: right;">37.00</td><td style="text-align: right;">0.00</td><td style="text-align: right;">0.00</td></tr> </tbody> </table> | | | | | | FTE | 37.00 | 0.00 | 0.00 | FTE | | 37.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | |
| | FTE | 37.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FTE | | 37.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;"><i>Est. Fringe</i></th> <th style="text-align: center;">1,234,177</th> <th style="text-align: center;">0</th> <th style="text-align: center;">0</th> </tr> </thead> <tbody> <tr> <td><i>Est. Fringe</i></td><td></td><td style="text-align: right;">1,234,177</td><td style="text-align: right;">0</td><td style="text-align: right;">1,234,177</td></tr> </tbody> </table> | | | | | | <i>Est. Fringe</i> | 1,234,177 | 0 | 0 | <i>Est. Fringe</i> | | 1,234,177 | 0 | 1,234,177 | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <i>Est. Fringe</i> | 1,234,177 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Est. Fringe</i> | | 1,234,177 | 0 | 1,234,177 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Other Funds:</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>The State Tax Commission is a quasi-judicial administrative agency created by the Missouri Constitution to perform six basix functions:</p> <ol style="list-style-type: none"> 1) To equalize inter and intra county assessments, 2) Conduct de novo judicial hearings regarding valuation and classification appeals from local boards of equalization, 3) Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates, 4) Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements, 5) Conduct ratio studies to determine the assessment level in each county and to measure the quality of assessments, and | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Legal Original Assessment Local Assistance</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

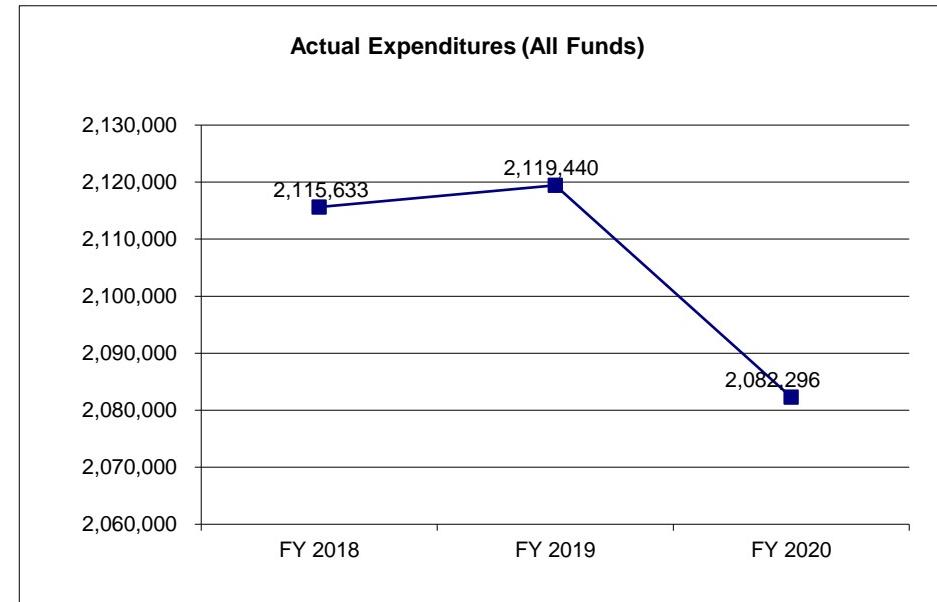
CORE DECISION ITEM

| | | |
|----------------------------------------|--------------------|---------------|
| Department - Revenue | Budget Unit | 86911C |
| Division - State Tax Commission | | |
| Core - State Tax Commission | HB Section | 4.160 |

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 2,208,213 | 2,222,126 | 2,267,110 | 2,329,272 |
| Less Reverted (All Funds) | (56,458) | (56,826) | (57,979) | (58,045) |
| Less Restricted (All Funds)* | 0 | 0 | 0 | (55,043) |
| Budget Authority (All Funds) | 2,151,755 | 2,165,300 | 2,209,131 | 2,216,184 |
| Actual Expenditures (All Funds) | 2,115,633 | 2,119,440 | 2,082,296 | N/A |
| Unexpended (All Funds) | 36,122 | 45,860 | 126,835 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 36,122 | 45,860 | 126,835 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |

*Current Year restricted amount is as of 07/01/2020.



Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

STATE TAX COMMISSION

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|--------------|--------------|------------------|----------|----------|------------------|-------------|
| TAFF AFTER VETOES | | | | | | | |
| | PS | 37.00 | 2,157,008 | 0 | 0 | 2,157,008 | |
| | EE | 0.00 | 172,264 | 0 | 0 | 172,264 | |
| | Total | 37.00 | 2,329,272 | 0 | 0 | 2,329,272 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PS | 37.00 | 2,157,008 | 0 | 0 | 2,157,008 | |
| | EE | 0.00 | 172,264 | 0 | 0 | 172,264 | |
| | Total | 37.00 | 2,329,272 | 0 | 0 | 2,329,272 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PS | 37.00 | 2,157,008 | 0 | 0 | 2,157,008 | |
| | EE | 0.00 | 172,264 | 0 | 0 | 172,264 | |
| | Total | 37.00 | 2,329,272 | 0 | 0 | 2,329,272 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|---------------------------------|------------------|--------------|------------------|--------------|------------------|--------------|------------------|--------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| STATE TAX COMMISSION | | | | | | | | |
| CORE | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 63,452 | 1.88 | 74,041 | 2.00 | 0 | 0.00 | 0 | 0.00 |
| SR OFFICE SUPPORT ASSISTANT | 0 | 0.00 | 34,226 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| RESEARCH ANAL II | 42,967 | 1.00 | 47,181 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| EXECUTIVE I | 38,648 | 1.00 | 39,250 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| LOCAL ASST REP I TAX COMM | 23,450 | 0.58 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| LOCAL ASST REP II TAX COMM | 628,586 | 14.23 | 802,034 | 16.00 | 0 | 0.00 | 0 | 0.00 |
| LOCAL ASST SPV TAX COMM | 168,537 | 3.00 | 175,976 | 3.00 | 0 | 0.00 | 0 | 0.00 |
| APPRAISAL SPECIALIST | 60,922 | 1.00 | 63,218 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| TAX COMMISSION MANAGER, BAND 1 | 256,205 | 3.69 | 265,834 | 4.00 | 0 | 0.00 | 0 | 0.00 |
| TAX COMMISSION MANAGER, BAND 2 | 0 | 0.00 | 1,897 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| TAX COMMISSION MANAGER, BAND 3 | 0 | 0.00 | 2,031 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| CHIEF COUNSEL | 95,287 | 1.25 | 75,557 | 1.00 | 90,007 | 1.00 | 90,007 | 1.00 |
| COMMISSION MEMBER | 222,708 | 2.00 | 226,281 | 2.00 | 226,281 | 2.00 | 226,281 | 2.00 |
| COMMISSION CHAIRMAN | 111,354 | 1.00 | 113,142 | 1.00 | 113,142 | 1.00 | 113,142 | 1.00 |
| SENIOR HEARINGS OFFICER | 138,974 | 2.39 | 172,733 | 3.00 | 180,233 | 3.00 | 180,233 | 3.00 |
| MISCELLANEOUS PROFESSIONAL | 38,648 | 0.53 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| SPECIAL ASST PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 24,158 | 1.00 | 24,158 | 1.00 |
| PRINCIPAL ASST BOARD/COMMISSION | 62,042 | 1.00 | 63,607 | 1.00 | 68,607 | 1.00 | 68,607 | 1.00 |
| ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 34,226 | 1.00 | 34,226 | 1.00 |
| LEAD ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 74,041 | 2.00 | 74,041 | 2.00 |
| ADMIN SUPPORT PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 39,270 | 1.00 | 39,270 | 1.00 |
| ASSOC RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 47,181 | 1.00 | 47,181 | 1.00 |
| SR APPRAISAL & ASSESSMENT REP | 0 | 0.00 | 0 | 0.00 | 731,806 | 15.00 | 731,806 | 15.00 |
| APPRAISAL & ASSESSMENT SPV/SPC | 0 | 0.00 | 0 | 0.00 | 302,412 | 5.00 | 302,412 | 5.00 |
| APPRAISAL & ASSESSMENT MANAGER | 0 | 0.00 | 0 | 0.00 | 225,644 | 3.00 | 225,644 | 3.00 |
| TOTAL - PS | 1,951,780 | 34.55 | 2,157,008 | 37.00 | 2,157,008 | 37.00 | 2,157,008 | 37.00 |
| TRAVEL, IN-STATE | 31,180 | 0.00 | 49,927 | 0.00 | 49,927 | 0.00 | 49,927 | 0.00 |
| TRAVEL, OUT-OF-STATE | 2,545 | 0.00 | 2,375 | 0.00 | 2,375 | 0.00 | 2,375 | 0.00 |
| SUPPLIES | 37,089 | 0.00 | 55,196 | 0.00 | 55,196 | 0.00 | 55,196 | 0.00 |
| PROFESSIONAL DEVELOPMENT | 13,879 | 0.00 | 12,280 | 0.00 | 12,280 | 0.00 | 12,280 | 0.00 |
| COMMUNICATION SERV & SUPP | 2,945 | 0.00 | 13,138 | 0.00 | 13,138 | 0.00 | 13,138 | 0.00 |
| PROFESSIONAL SERVICES | 7,632 | 0.00 | 12,183 | 0.00 | 12,183 | 0.00 | 12,183 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|-----------------------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|--------------------|--------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| STATE TAX COMMISSION | | | | | | | | |
| CORE | | | | | | | | |
| M&R SERVICES | 7,985 | 0.00 | 16,071 | 0.00 | 16,071 | 0.00 | 16,071 | 0.00 |
| MOTORIZED EQUIPMENT | 12,212 | 0.00 | 736 | 0.00 | 736 | 0.00 | 736 | 0.00 |
| OFFICE EQUIPMENT | 12,365 | 0.00 | 7,681 | 0.00 | 7,681 | 0.00 | 7,681 | 0.00 |
| OTHER EQUIPMENT | 817 | 0.00 | 965 | 0.00 | 965 | 0.00 | 965 | 0.00 |
| BUILDING LEASE PAYMENTS | 0 | 0.00 | 112 | 0.00 | 112 | 0.00 | 112 | 0.00 |
| EQUIPMENT RENTALS & LEASES | 0 | 0.00 | 100 | 0.00 | 100 | 0.00 | 100 | 0.00 |
| MISCELLANEOUS EXPENSES | 1,866 | 0.00 | 1,500 | 0.00 | 1,500 | 0.00 | 1,500 | 0.00 |
| TOTAL - EE | 130,515 | 0.00 | 172,264 | 0.00 | 172,264 | 0.00 | 172,264 | 0.00 |
| GRAND TOTAL | \$2,082,295 | 34.55 | \$2,329,272 | 37.00 | \$2,329,272 | 37.00 | \$2,329,272 | 37.00 |
| GENERAL REVENUE | \$2,082,295 | 34.55 | \$2,329,272 | 37.00 | \$2,329,272 | 37.00 | \$2,329,272 | 37.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160

Program Name - Legal

Program is found in the following core budget(s): State Tax Commission

1a. What strategic priority does this program address?

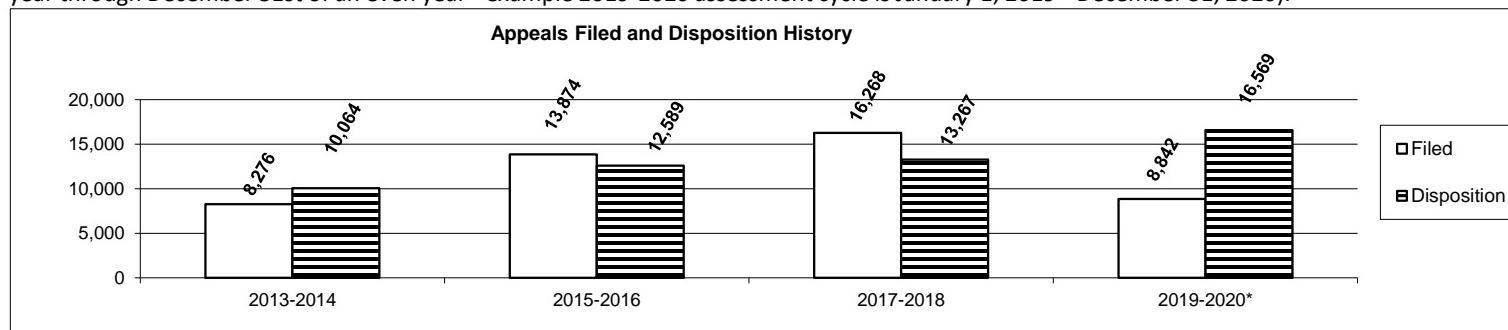
Transparent, uniform, and equitable statewide assessment program.

1b. What does this program do?

- Conducts property valuation appeal hearings
- Conducts prehearing settlement conferences and evidentiary hearings
- Issues decisions

2a. Provide an activity measure(s) for the program.

Below is a graph that depicts the history of appeals filed and disposed during each assessment cycle (an assessment cycle begins January 1st of an odd year through December 31st of an even year - example 2019-2020 assessment cycle is January 1, 2019 - December 31, 2020).



* Additionally, it should be noted the Jackson County Board of Equalization has continued to hear appeals from the 2019 cycle. Therefore, the STC may continue to receive appeals from Jackson County's 2019 cycle well into 2021.

County assessment officials determine the value of property for property tax purposes for their respective counties. All Missouri taxpayers, inclusive of individuals and business entities, who disagree with the valuations have the right to appeal those valuations to the State Tax Commission. The State Tax Commission has hearing officers who conduct hearings to determine the valuation of the taxpayer's property. The hearing officers render a decision; if the taxpayer disagrees with this decision they have the right to appeal that decision to the three State Tax Commissioners. The State Tax Commissioners render a decision; if the taxpayer disagrees with this decision they can appeal through the Missouri Judicial Court system.

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160

Program Name - Legal

Program is found in the following core budget(s): State Tax Commission

2b. Provide a measure(s) of the program's quality.

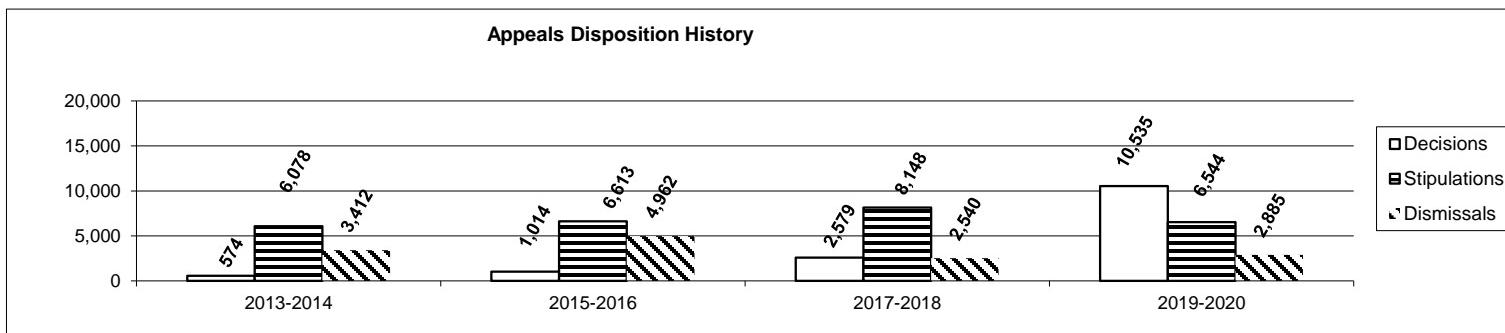
Hearing Officers are required to be licensed to practice law in the State of Missouri. Additionally, 15 hours of continuing education, inclusive of 2 hours of Ethics, and 1 hour of cultural competency, diversity, inclusion, and implicit bias is required on an annual basis.

2c. Provide a measure(s) of the program's impact.

Appeals are disposed by decision, stipulation, or dismissal.

Types of Disposition

- Decision - Determination of assessment after presentation of evidence from taxpayer and assessment official
- Stipulation - Agreement on assessment by the taxpayer and assessment official submitted for approval to this program
- Dismissal - Taxpayer abandoning their appeal



2d. Provide a measure(s) of the program's efficiency.

The State Tax Commission strives to efficiently dispose of appeals for the taxpayers of the State of Missouri.

| Assessment Cycle | 2013-2014 | 2015-2016 | 2017-2018 | 2019-2020 |
|---------------------|-----------|-----------|-----------|-----------|
| Appeals Disposed | 10,064 | 12,589 | 13,267 | 19,964 |
| Full-time Employees | 4 | 4 | 4 | 5 |

PROGRAM DESCRIPTION

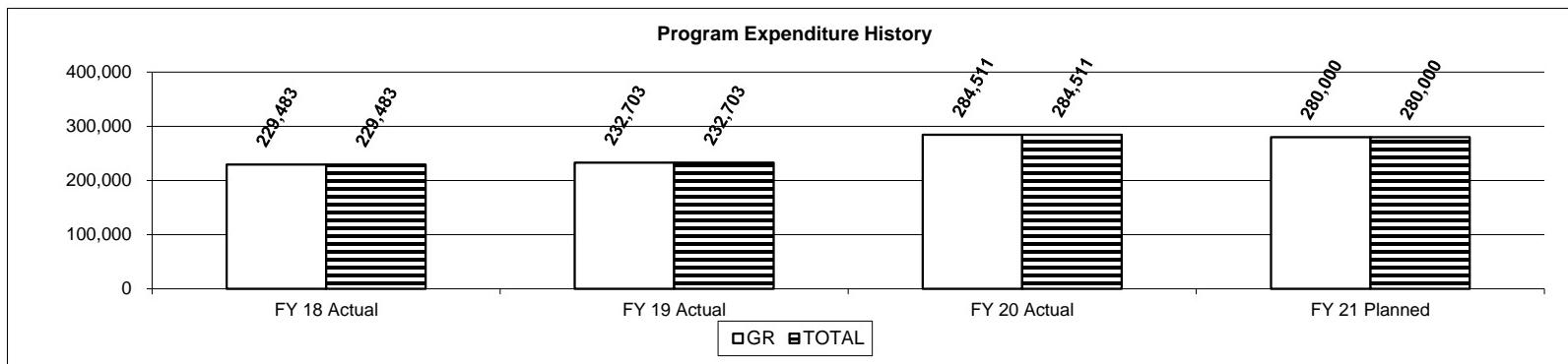
Department - Revenue/State Tax Commission

HB Section(s): 4.160

Program Name - Legal

Program is found in the following core budget(s): State Tax Commission

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other" funds?

N/A

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, of the Missouri Constitution, Chapters 138, 151, and 153 of RSMo

6. Are there federal matching requirements? If yes, please explain.

N/A

7. Is this a federally mandated program? If yes, please explain.

N/A

| PROGRAM DESCRIPTION | | | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------|------------|------------|------------|
| Department - Revenue/State Tax Commission | HB Section(s): <u>4.160</u> | | | | |
| Program Name - Original Assessment | | | | | |
| Program is found in the following core budget(s): State Tax Commission | | | | | |
| 1a. What strategic priority does this program address? | | | | | |
| Transparent, uniform, and equitable statewide assessment program. | | | | | |
| 1b. What does this program do? | | | | | |
| The Original Assessment program has the duty of assessing distributable property held by public utilities, railroads, private car companies, airlines, and related entities. | | | | | |
| 2a. Provide an activity measure(s) for the program. | | | | | |
| The Original Assessment program is statutorily obligated to complete appraisals for any public utility and railroad company that files for state assessment. This program must have all company appraisals completed within 150 days. | | | | | |
| | 2016 | 2017 | 2018 | 2019 | 2020 |
| Electric | 9 | 9 | 9 | 10 | 10 |
| Product Pipeline | 20 | 20 | 20 | 20 | 20 |
| Natural Gas Pipeline | 12 | 12 | 12 | 12 | 13 |
| Railroad | 18 | 19 | 18 | 18 | 18 |
| Telecommunications | 31 | 32 | 33 | 35 | 39 |
| Telephone | 39 | 39 | 39 | 43 | 43 |
| Cable Telephony | 3 | 3 | 3 | 3 | 2 |
| Aircraft Owned by Airlines | 59 | 58 | 60 | 60 | 55 |
| Aircraft Owned by Others | 170 | 177 | 176 | 182 | 183 |
| Private Cars | 341 | 334 | 328 | 326 | 326 |
| Rural Electric Cooperatives | 52 | 52 | 52 | 52 | 52 |
| Total Company Appraisals | 754 | 755 | 750 | 761 | 761 |

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160

Program Name - Original Assessment

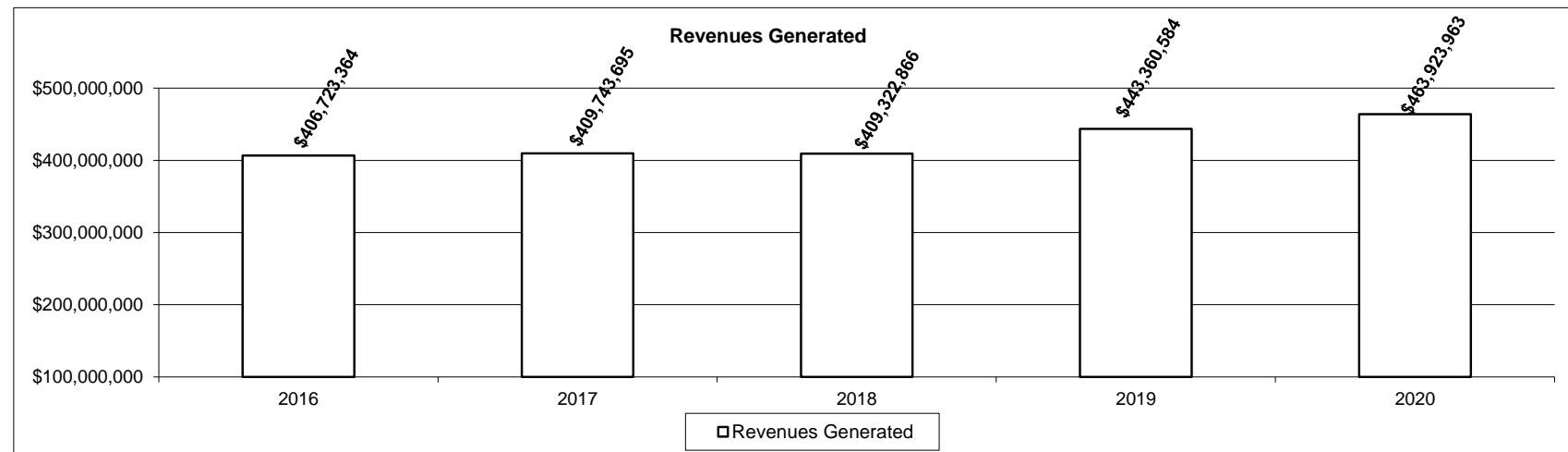
Program is found in the following core budget(s): State Tax Commission

2b. Provide a measure(s) of the program's quality.

- Appraisals have been standardized using the Unit Valuation Standards of the National Conference of Unit Valuation States (NCUVS). This program's policies and procedures supporting the standards used are maintained and audited for uniformity, ensuring compliance with state laws.
- The annual Cost of Capital Studies and Certifications are posted to the agency website. Additionally, company appraisal reports are provided to each company prior to the informal hearing process. This process allows for full transparency and fair practices for all taxpayers.
- Informal hearings are conducted for the exchange of information. Arriving at fair market value requires both parties having knowledge of relevant and material facts. This program's processes, including appeal procedures, result in equitable treatment of all taxpayers.

2c. Provide a measure(s) of the program's impact.

This program generates revenue for the local entities by appraising these companies to develop a company value, extracting the State of Missouri value to then be apportioned to each county for the collection of taxes for local entities. These entities (such as schools, ambulance, fire, and library districts) provide services to the citizens of Missouri.



PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160

Program Name - Original Assessment

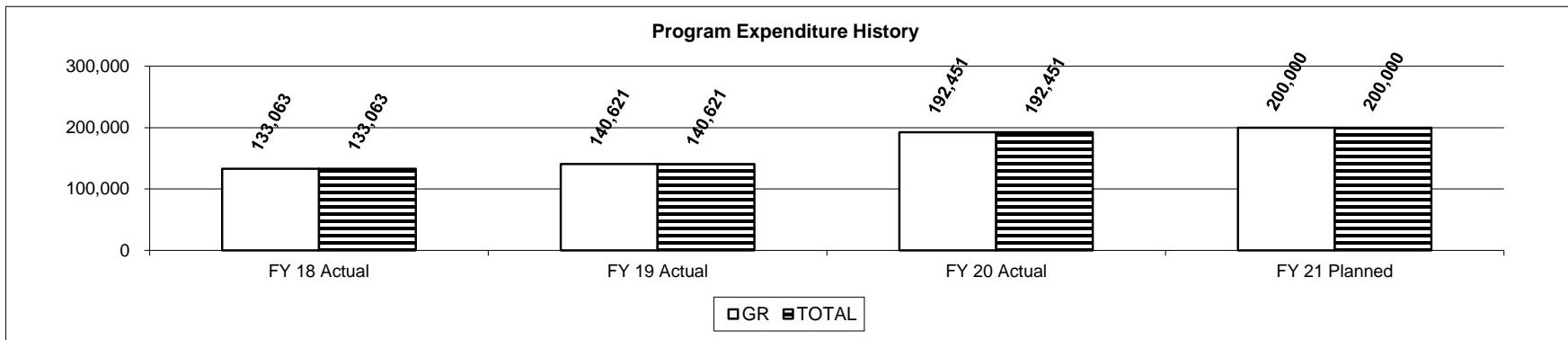
Program is found in the following core budget(s): State Tax Commission

2d. Provide a measure(s) of the program's efficiency.

This program employs two full-time employees and one part-time employee and generates in excess of \$400 million for local districts (ambulance, fire, library, and schools).

| | 2016 | 2017 | 2018 | 2019 | 2020 |
|-----------------------|------|-------|------|-------|-------|
| Number of Appraisals | 754 | 755 | 750 | 761 | 761 |
| Full-Time Employees | 2 | 2 | 2.5 | 2.5 | 2.5 |
| Caseload per Employee | 377 | 377.5 | 300 | 304.4 | 304.4 |

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

N/A

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, Constitution of Missouri; Chapters 137, 138, 151, 153, and 155, RSMo

6. Are there federal matching requirements? If yes, please explain.

N/A

7. Is this a federally mandated program? If yes, please explain.

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160 and 4.165

Program Name - Local Assistance and Assessment Maintenance

Program is found in the following core budget(s): State Tax Commission

1a. What strategic priority does this program address?

Transparent, uniform, and equitable statewide assessment program.

1b. What does this program do?

- Assist county assessors with technical aspects of operating a successful assessment program
- Assist county assessors with developing a two-year assessment plan that will conform to statutory parameters
- Conducts appraisals and studies to determine the level and quality of assessments established by each county assessor
- Reimburse up to 60% of all costs associated with implementing a two-year assessment plan (current appropriation allows for reimbursement of 50%)

2a. Provide an activity measure(s) for the program.

Studies performed each assessment cycle (an assessment cycle is from January 1st of an odd year through December 31st of an even year - example 2019-2020 assessment cycle is January 1, 2019 - December 31, 2020).

| Assessment Cycle | 2013-2014 | 2015-2016 | 2017-2018 | 2019-2020* |
|--------------------------------------|------------------|------------------|------------------|-------------------|
| Commercial Appraisal Studies | 56 | 51 | 51 | 27 |
| Residential Appraisal Studies | 18 | 3 | 0 | 0 |
| Residential Sales Studies | 97 | 112 | 115 | 101 |

* The 2019-2020 cycle is incomplete as studies are not finalized until May, 2021.

(For every residential appraisal study completed, there are 25 individual appraisals. In the 2017-2018 assessment cycle, all counties qualified for a residential sales study.)

(For every commercial appraisal study completed, there are 30 individual appraisals.)

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

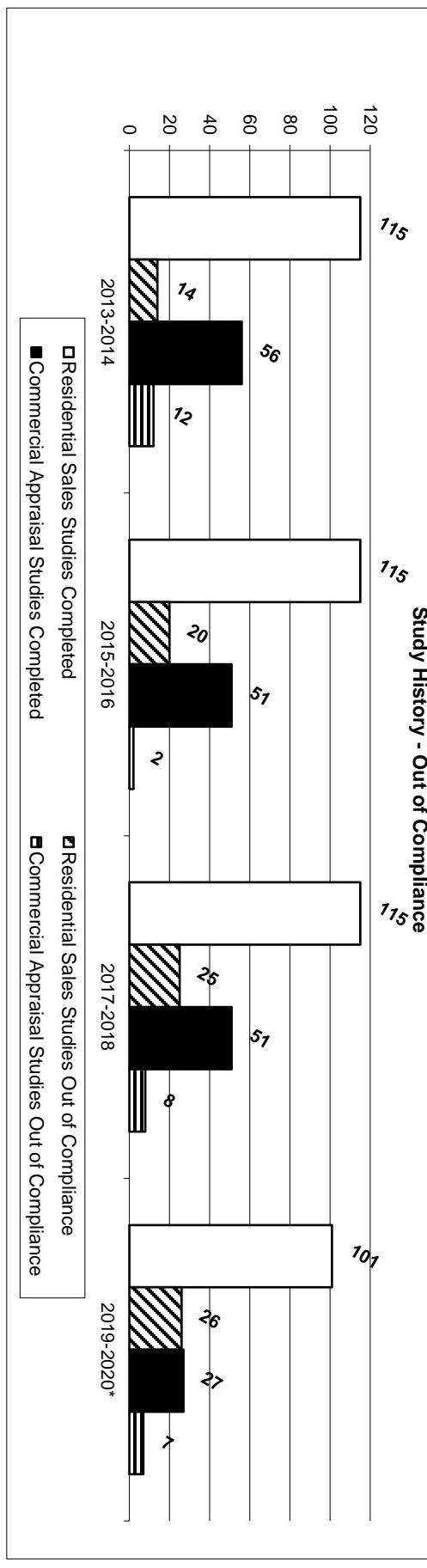
HB Section(s): 4.160 and 4.165

Program Name - Local Assistance and Assessment Maintenance

Program is found in the following core budget(s): State Tax Commission

2b. Provide a measure(s) of the program's quality.

The chart below depicts the out of compliance study analysis for each two-year assessment cycle (an assessment cycle is from January 1st of an odd year through December 31st of an even year - example 2019-2020 assessment cycle is January 1, 2019 - December 31, 2020).



* The 2019-2020 cycle is incomplete as appraisals and studies are not finalized until May, 2021.

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

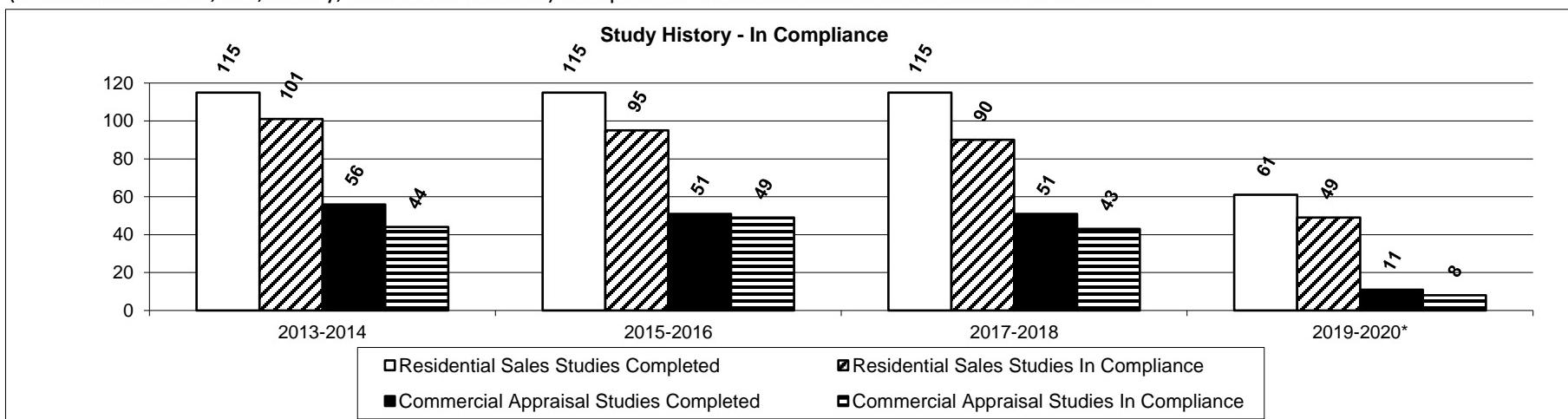
HB Section(s): 4.160 and 4.165

Program Name - Local Assistance and Assessment Maintenance

Program is found in the following core budget(s): State Tax Commission

2c. Provide a measure(s) of the program's impact.

This program strives to ensure that all taxpayers in the State of Missouri are assessed utilizing fair and equitable practices. Without the assistance and audits of this program, taxpayers wouldn't be treated fairly and equitably across Missouri and these inequities could impact the local taxing entities (such as ambulance, fire, library, and school districts) that provide essential services to the citizens of Missouri.



*The 2019-2020 cycle is incomplete as the appraisals and studies are not finalized until May, 2021.

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

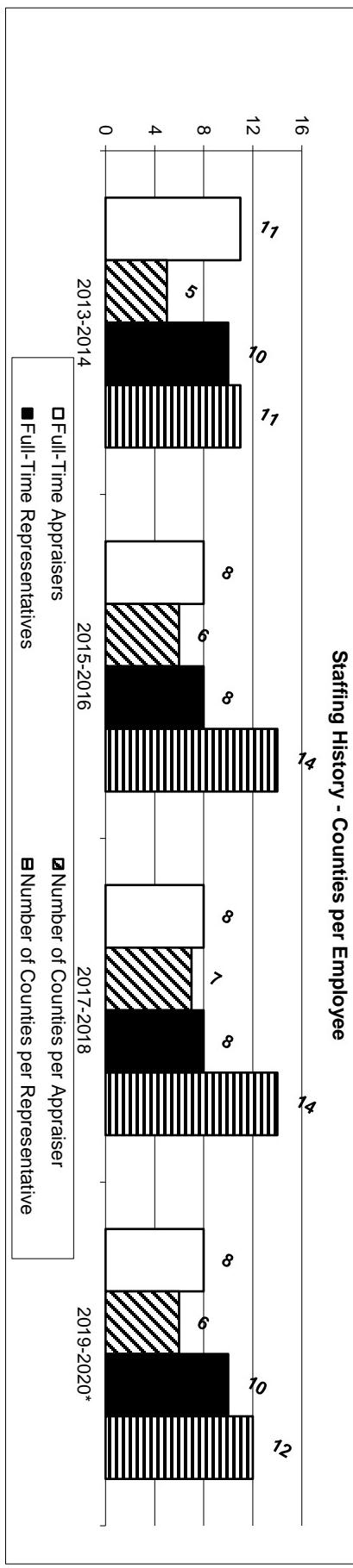
Program Name - Local Assistance and Assessment Maintenance

Program is found in the following core budget(s): State Tax Commission

HB Section(s): 4.160 and 4.165

- 2d. Provide a measure(s) of the program's efficiency.

Each employee covers a territory within the State of Missouri to ensure all regions are assisted and studied.



PROGRAM DESCRIPTION

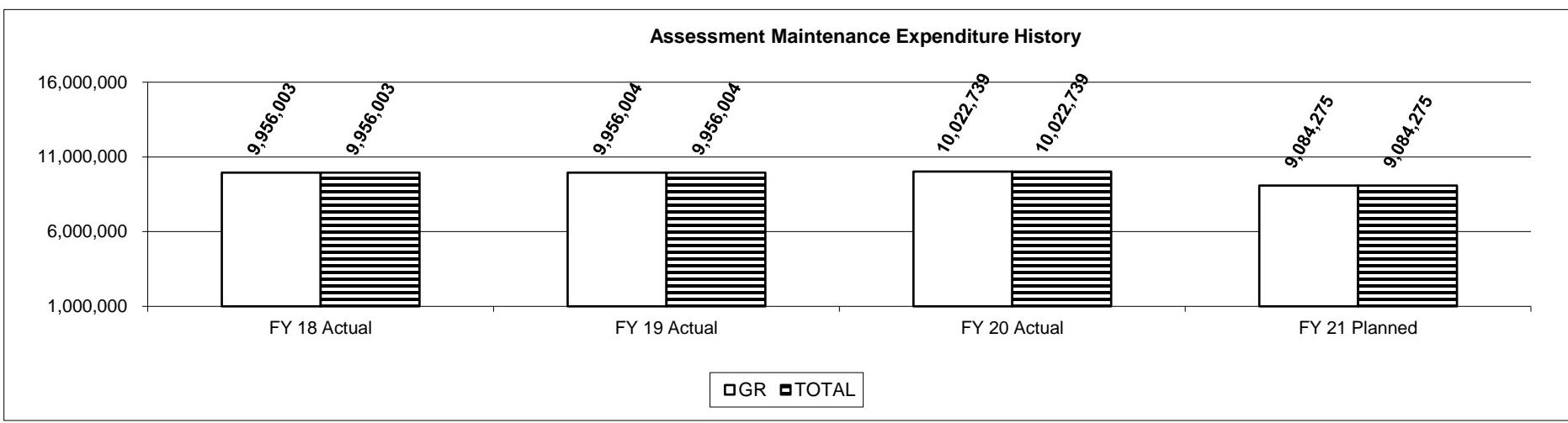
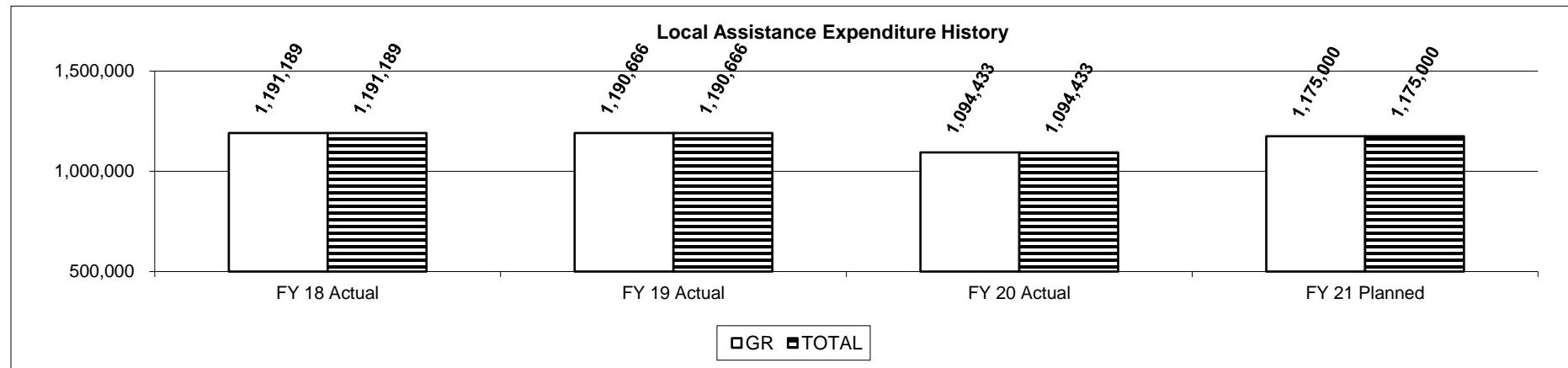
Department - Revenue/State Tax Commission

HB Section(s): 4.160 and 4.165

Program Name - Local Assistance and Assessment Maintenance

Program is found in the following core budget(s): State Tax Commission

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160 and 4.165

Program Name - Local Assistance and Assessment Maintenance

Program is found in the following core budget(s): State Tax Commission

4. What are the sources of the "Other " funds?

N/A

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Section X, Article 14, Constitution of Missouri, Chapters 53, 137, and 138 RSMo

6. Are there federal matching requirements? If yes, please explain.

N/A

7. Is this a federally mandated program? If yes, please explain.

N/A

NEW DECISION ITEM

RANK: 6 OF 6

| Department - Revenue | Budget Unit <u>86911C</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| Division - State Tax Commission | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| DI Name - STC Workforce Reinvestment | DI# <u>1860016</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| HB Section <u>4.160</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. AMOUNT OF REQUEST | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th colspan="4">FY 2022 Budget Request</th> </tr> <tr> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>100,000</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>100,000</td> <td>0</td> <td>100,000</td> </tr> </tbody> </table> | | | | FY 2022 Budget Request | | | | GR | Federal | Other | Total | PS | 100,000 | 0 | 0 | EE | 0 | 0 | 0 | PSD | 0 | 0 | 0 | TRF | 0 | 0 | 0 | Total | 100,000 | 0 | 100,000 | <table border="1"> <thead> <tr> <th colspan="4">FY 2022 Governor's Recommendation</th> </tr> <tr> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table> | | | | FY 2022 Governor's Recommendation | | | | GR | Federal | Other | Total | PS | 0 | 0 | 0 | EE | 0 | 0 | 0 | PSD | 0 | 0 | 0 | TRF | 0 | 0 | 0 | Total | 0 | 0 | 0 |
| FY 2022 Budget Request | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 100,000 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 100,000 | 0 | 100,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FY 2022 Governor's Recommendation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FTE | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Est. Fringe | 33,120 | 0 | 0 | Est. Fringe | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Funds: | | | | Other Funds: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. THIS REQUEST CAN BE CATEGORIZED AS: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| New Legislation | | New Program | | Fund Switch | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Federal Mandate | | Program Expansion | | Cost to Continue | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| GR Pick-Up | | Space Request | | Equipment Replacement | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pay Plan | X | Other: | STC Workforce Reinvestment | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>The STC has reduced FTE by 33% since fiscal year 2010, with a 23% reduction since fiscal year 2014. When the option is available, the STC has reduced appropriation dollars from various appropriated positions. While this avenue allowed our agency to save jobs, it has now left our agency with minimal to no funding to reinvest in the agency's workforce. The STC previously had a three tier pay structure for Appraisers (Base, Residential Appraiser, and General Appraiser), based on certification level. There are several requirements to become a Certified Residential Appraiser, and even more to become a Certified General Appraiser. When the statewide Market Study was funded it took all of the Appraiser positions to the new market minimum which eliminated the existing Appraiser three tier pay structure. Additionally, the State Tax Commission would like to hire a legislative liaison to assist the Commission with legislative issues and goals for the agency. There has been a lot of attention drawn to property assessments/taxes over the past year and having a legislative liaison would provide a subject matter expert to discuss property assessment statutes and proposals with the legislative body. This position would track and respond to fiscal notes and legislation. The STC would like to retain their dedicated workforce for the agency and the State of Missouri, this NDI would also allow STC to provide additional compensation to top performing staff. The total for this reinvestment request is \$100,000.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

NEW DECISION ITEM

RANK: 6 OF 6

| Department - Revenue | Budget Unit <u>86911C</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| Division - State Tax Commission | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| DI Name - STC Workforce Reinvestment | DI# <u>1860016</u> HB Section <u>4.160</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)</p> <p>The STC is requesting \$100,000 to update and implement the Appraiser tiered pay structure, outlined below; fully fund the position allocated for the legislative liaison, and have the ability to enhance pay top performing employees.</p> <table> <thead> <tr> <th></th> <th>Prior to MSA</th> <th>Updated Pay Structure</th> <th>Difference with New Structure</th> </tr> </thead> <tbody> <tr> <td>Base Pay (6 FTE)</td> <td>\$40,200</td> <td>\$46,171</td> <td>\$0.00</td> </tr> <tr> <td>Residential Appraiser (5 FTE)</td> <td>\$42,384</td> <td>\$48,678</td> <td>\$12,535</td> </tr> <tr> <td>Commercial Appraiser (3 FTE)</td> <td>\$44,760</td> <td>\$51,409</td> <td>\$15,714</td> </tr> </tbody> </table> <p>Fully fund the Legislative Liaison position - \$50,000.</p> | | | Prior to MSA | Updated Pay Structure | Difference with New Structure | Base Pay (6 FTE) | \$40,200 | \$46,171 | \$0.00 | Residential Appraiser (5 FTE) | \$42,384 | \$48,678 | \$12,535 | Commercial Appraiser (3 FTE) | \$44,760 | \$51,409 | \$15,714 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Prior to MSA | Updated Pay Structure | Difference with New Structure | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Base Pay (6 FTE) | \$40,200 | \$46,171 | \$0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Residential Appraiser (5 FTE) | \$42,384 | \$48,678 | \$12,535 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Commercial Appraiser (3 FTE) | \$44,760 | \$51,409 | \$15,714 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.</p> <table> <thead> <tr> <th>Budget Object Class/Job Class</th> <th>Dept Req GR DOLLARS</th> <th>Dept Req GR FTE</th> <th>Dept Req FED DOLLARS</th> <th>Dept Req FED FTE</th> <th>Dept Req OTHER DOLLARS</th> <th>Dept Req OTHER FTE</th> <th>Dept Req TOTAL DOLLARS</th> <th>Dept Req TOTAL FTE</th> <th>Dept Req One-Time DOLLARS</th> </tr> </thead> <tbody> <tr> <td>Total PS</td> <td>100,000</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>100,000</td> <td>0.0</td> <td>0</td> </tr> <tr> <td>Total EE</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Program Distributions</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total PSD</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Transfers</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total TRF</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Grand Total</td> <td>100,000</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>100,000</td> <td>0.0</td> <td>0</td> </tr> </tbody> </table> | | Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS | Total PS | 100,000 | 0.0 | 0 | 0.0 | 0 | 0.0 | 100,000 | 0.0 | 0 | Total EE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Program Distributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Total PSD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Total TRF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Grand Total | 100,000 | 0.0 | 0 | 0.0 | 0 | 0.0 | 100,000 | 0.0 | 0 |
| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total PS | 100,000 | 0.0 | 0 | 0.0 | 0 | 0.0 | 100,000 | 0.0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total EE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Program Distributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total PSD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Transfers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total TRF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Grand Total | 100,000 | 0.0 | 0 | 0.0 | 0 | 0.0 | 100,000 | 0.0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

NEW DECISION ITEM

RANK: 6 OF 6

| Department - Revenue | Budget Unit <u>86911C</u> | | | | | | | | |
|--------------------------------------|---------------------------|----------------------|---------------------------|-----------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|--------------------------------|
| Division - State Tax Commission | | | | | | | | | |
| DI Name - STC Workforce Reinvestment | DI# <u>1860016</u> | | | | HB Section <u>4.160</u> | | | | |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| Total EE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Program Distributions | | | | | | | | | |
| Total PSD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |

NEW DECISION ITEMRANK: 6 OF 6

| | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Department - Revenue | Budget Unit <u>86911C</u> |
| Division - State Tax Commission | |
| DI Name - STC Workforce Reinvestment | DI# <u>1860016</u> |
| 6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.) | |
| 6a. Provide an activity measure(s) for the program. Commercial and Residential studies are performed each assessment cycle (an assessment cycle is from January 1st of an odd year through December 31st of an even year - example 2019-2020 assessment cycle is January 1, 2019 - December 31, 2020). There are 50 - 60 commercial studies and 1,500 - 1,800 individual property appraisals each assessment cycle. This staff also assist county assessors with technical aspects of operating a successful assessment program and with developing a two-year assessment plan that will conform to statutory parameters. STC staff respond to 150-200 fiscal notes and legislative inquiries each year. | 6b. Provide a measure(s) of the program's quality. To become a Residential Certified Appraiser requires some level of college, a total of 200 hours of qualifying appraisal education and passage of a closed-book exam, and 1,500 hours of real estate appraisal experience working with a certified real estate appraiser. To become a General Certified Appraiser requires a bachelor's degree, a total of 300 hours of qualifying appraisal education and passage of a closed-book exam, and 3,000 hours of real estate appraisal experience working with a certified real estate appraiser (at least 1,500 of the 3,000 hours must be appraisal of non-residential properties. Recruiting and retaining qualified employees is essential for the success of the program. |
| 6c. Provide a measure(s) of the program's impact. The State Tax Commission strives to ensure that all taxpayers in the State of Missouri are assessed utilizing fair and equitable practices. Without the assistance and audits of this program, taxpayers wouldn't be treated fairly and equitably across Missouri. Additionally, these inequities could impact the local taxing entities (such as ambulance, fire, library, and school districts). Approximately 10% of the counties are typically out of compliance. Counties that fail to keep their assessments at fair market value are doing a disservice to their local taxing entities and may be creating discrimination amongst assessments. | 6d. Provide a measure(s) of the program's efficiency. Each employee covers a territory within the State of Missouri to ensure all counties receive assistance and guidance as well as perform appraisal studies. Each appraiser completes approximately 200-250 appraisal each assessment cycle. |
| 7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS: Have the ability to compensate employees that have obtained the Residential or General Appraisal certifications. Employees that have completed all of the certification requirements of the Missouri Real Estate Appraisers Commission should be compensated for this additional education. Attract and retain a legislative liaison to assist STC with legislative inquiries and fiscal notes. Provide top performing staff with small compensation increases in order to retain them | |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| STATE TAX COMMISSION | | | | | | | | |
| STC Workforce Reinvestment - 1860016 | | | | | | | | |
| SALARIES & WAGES | 0 | 0.00 | 0 | 0.00 | 100,000 | 0.00 | 0 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 100,000 | 0.00 | 0 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$100,000 | 0.00 | \$0 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$100,000 | 0.00 | | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | | 0.00 |

NEW DECISION ITEM
RANK: 2 OF 6

| | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|----------------------------------|----------------|
| Department - Revenue | | Budget Unit <u>86911C</u> | |
| Division- State Tax Commission | | | |
| DI Name | FY 22 Pay Plan | DI# | <u>0000012</u> |
| HB Section <u>4.16</u> | | | |
| 1. AMOUNT OF REQUEST | | | |
| FY 2022 Budget Request | | | |
| | GR | Federal | Other |
| PS | 0 | 0 | 0 |
| EE | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |
| FY 2022 Governor's Recommendation | | | |
| | GR | Federal | Other |
| PS | 21,569 | 0 | 0 |
| EE | 0 | 0 | 0 |
| PSD | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 |
| Total | 21,569 | 0 | 0 |
| FTE | 0.00 | 0.00 | 0.00 |
| Est. Fringe | 0 | 0 | 0 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | |
| Other Funds: | | | |
| 2. THIS REQUEST CAN BE CATEGORIZED AS: | | | |
| New Legislation | New Program | Fund Switch | |
| Federal Mandate | Program Expansion | Cost to Continue | |
| GR Pick-Up | Space Request | Equipment Replacement | |
| X Pay Plan | Other: | | |
| 3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM. | | | |
| The Governor's Fiscal Year 2022 budget includes appropriation authority for a 2% pay raise for state employees beginning January 1, 2022. | | | |

NEW DECISION ITEM
 RANK: 2 OF 6

| | | |
|--------------------------------|-------------|-----------------|
| Department - Revenue | Budget Unit | 86911C |
| Division- State Tax Commission | | |
| DI Name FY 22 Pay Plan | DI# 0000012 | HB Section 4.16 |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The appropriated amount for the Fiscal Year 2022 pay plan was based on personal service appropriations.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR | Dept Req GR | Dept Req FED | Dept Req FED | Dept Req OTHER | Dept Req OTHER | Dept Req TOTAL | Dept Req TOTAL | Dept Req One-Time |
|-------------------------------|----------------|----------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS |
| 100-Salaries and Wages | | | | | | | 0 | 0 | 0.0 |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |

| Budget Object Class/Job Class | Gov Rec GR | Gov Rec GR | Gov Rec FED | Gov Rec FED | Gov Rec OTHER | Gov Rec OTHER | Gov Rec TOTAL | Gov Rec TOTAL | Gov Rec One-Time |
|-------------------------------|---------------|---------------|----------------|----------------|------------------|------------------|------------------|------------------|---------------------|
| | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS |
| 100-Salaries and Wages | 21,569 | | | | | | 21,569 | 0.0 | |
| Total PS | 21,569 | 0.0 | 0 | 0.0 | 0 | 0.0 | 21,569 | 0.0 | 0 |
| Grand Total | 21,569 | 0.0 | 0 | 0.0 | 0 | 0.0 | 21,569 | 0.0 | 0 |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| STATE TAX COMMISSION | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| CHIEF COUNSEL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 900 | 0.00 |
| COMMISSION MEMBER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,263 | 0.00 |
| COMMISSION CHAIRMAN | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,131 | 0.00 |
| SENIOR HEARINGS OFFICER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,802 | 0.00 |
| SPECIAL ASST PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 242 | 0.00 |
| PRINCIPAL ASST BOARD/COMMISSION | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 686 | 0.00 |
| ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 342 | 0.00 |
| LEAD ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 740 | 0.00 |
| ADMIN SUPPORT PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 393 | 0.00 |
| ASSOC RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 472 | 0.00 |
| SR APPRAISAL & ASSESSMENT REP | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 7,318 | 0.00 |
| APPRAISAL & ASSESSMENT SPV/SPC | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,024 | 0.00 |
| APPRAISAL & ASSESSMENT MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,256 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 21,569 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$21,569 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$21,569 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| ASSESSMENT MAINTENANCE | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| GENERAL REVENUE | 10,022,739 | 0.00 | 10,054,275 | 0.00 | 10,054,275 | 0.00 | 9,084,275 | 0.00 |
| TOTAL - PD | 10,022,739 | 0.00 | 10,054,275 | 0.00 | 10,054,275 | 0.00 | 9,084,275 | 0.00 |
| TOTAL | 10,022,739 | 0.00 | 10,054,275 | 0.00 | 10,054,275 | 0.00 | 9,084,275 | 0.00 |
| ASSMNT MAINT \$3/PARCEL 2020 CT - 1860015 | | | | | | | | |
| PROGRAM-SPECIFIC | | | | | | | | |
| GENERAL REVENUE | 0 | 0.00 | 0 | 0.00 | 36,507 | 0.00 | 36,507 | 0.00 |
| TOTAL - PD | 0 | 0.00 | 0 | 0.00 | 36,507 | 0.00 | 36,507 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 36,507 | 0.00 | 36,507 | 0.00 |
| GRAND TOTAL | \$10,022,739 | 0.00 | \$10,054,275 | 0.00 | \$10,090,782 | 0.00 | \$9,120,782 | 0.00 |

CORE DECISION ITEM

| | | | | | | | | | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------|--------------|-------------------|---------------------------------------------------------------------------------------------------------------------------------|------------------|-------------|------------------|--|--|--|
| Department - Revenue | | | | Budget Unit | 87016C | | | | | | |
| Division - State Tax Commission | | | | | | | | | | | |
| Core - Assessment Maintenance | | | | HB Section | 4.165 | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | | | |
| FY 2022 Budget Request | | | | | FY 2022 Governor's Recommendation | | | | | | |
| GR Federal Other Total | | | | | GR | Federal | Other | Total | | | |
| PS | 0 | 0 | 0 | 0 | PS | 0 | 0 | 0 | | | |
| EE | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | | | |
| PSD | 10,054,275 | 0 | 0 | 10,054,275 | PSD | 9,084,275 | 0 | 9,084,275 | | | |
| TRF | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 0 | | | |
| Total | 10,054,275 | 0 | 0 | 10,054,275 | Total | 9,084,275 | 0 | 9,084,275 | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | FTE | 0.00 | 0.00 | 0.00 | | | |
| Est. Fringe | 0 | 0 | 0 | 0 | Est. Fringe | 0 | 0 | 0 | | | |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | | |
| Other Funds: | | | Other Funds: | | | | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | | | |
| <p>Section 137.750, RSMo., states the State of Missouri may provide local assessment jurisdictions with up to 60% of all costs associated with implementing a two-year reassessment plan. The current assessment maintenance appropriation reimburses at 50% of all costs associated with implementing a two-year reassessment plan. This core request in the amount of \$10,054,275 will provide reimbursements to counties at just under \$3.00 per parcel based upon the 2019 parcel count of 3,351,425.</p> <p>The median cost per parcel required to implement the statewide assessment program stands at \$18.64. The core request provides funding to pay for 13% of the actual cost required to assess property in the State of Missouri with the balance of 87% being borne by local government and public school districts.</p> | | | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | | | |
| Assessment Maintenance | | | | | | | | | | | |

CORE DECISION ITEM

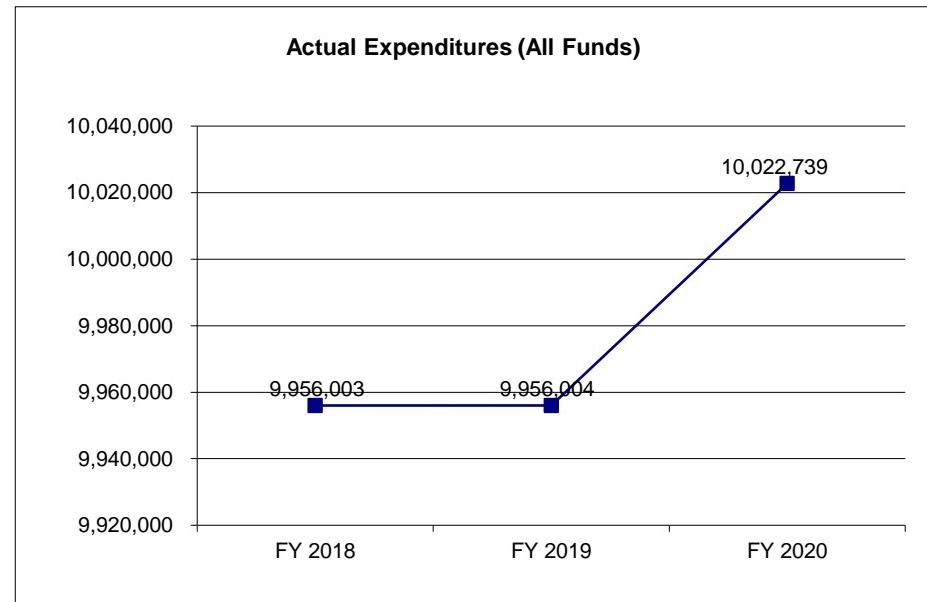
Department - Revenue
Division - State Tax Commission
Core - Assessment Maintenance

Budget Unit 87016C

HB Section 4.165

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 9,956,004 | 9,956,004 | 10,022,739 | 10,054,275 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds)* | 0 | 0 | 0 | (970,000) |
| Budget Authority (All Funds) | 9,956,004 | 9,956,004 | 10,022,739 | 9,084,275 |
| Actual Expenditures (All Funds) | 9,956,003 | 9,956,004 | 10,022,739 | N/A |
| Unexpended (All Funds) | 1 | 0 | 0 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 1 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 0 | 0 | 0 | N/A |



*Current Year restricted amount is as of 07/01/2020.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

ASSESSMENT MAINTENANCE

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------------------------|--------------|-------------|-------------------|-----------|----------|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| TAFF AFTER VETOES | | | | | | | |
| | PD | 0.00 | 10,054,275 | 0 | 0 | 10,054,275 | |
| | Total | 0.00 | 10,054,275 | 0 | 0 | 10,054,275 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PD | 0.00 | 10,054,275 | 0 | 0 | 10,054,275 | |
| | Total | 0.00 | 10,054,275 | 0 | 0 | 10,054,275 | |
| GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS | | | | | | | |
| Core Reduction | 1383 1044 | PD | 0.00 | (970,000) | 0 | 0 | (970,000) Core reduction from FY21 funding level of funds distributed to the local Assessors' offices for assessment costs and expenditures reimbursements. |
| NET GOVERNOR CHANGES | | 0.00 | (970,000) | 0 | 0 | (970,000) | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PD | 0.00 | 9,084,275 | 0 | 0 | 9,084,275 | |
| | Total | 0.00 | 9,084,275 | 0 | 0 | 9,084,275 | |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| ASSESSMENT MAINTENANCE | | | | | | | | |
| CORE | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 10,022,739 | 0.00 | 10,054,275 | 0.00 | 10,054,275 | 0.00 | 9,084,275 | 0.00 |
| TOTAL - PD | 10,022,739 | 0.00 | 10,054,275 | 0.00 | 10,054,275 | 0.00 | 9,084,275 | 0.00 |
| GRAND TOTAL | \$10,022,739 | 0.00 | \$10,054,275 | 0.00 | \$10,054,275 | 0.00 | \$9,084,275 | 0.00 |
| GENERAL REVENUE | \$10,022,739 | 0.00 | \$10,054,275 | 0.00 | \$10,054,275 | 0.00 | \$9,084,275 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

NEW DECISION ITEM

RANK: 5 OF 6

| Department - Revenue | Budget Unit | <u>87016C</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-------------------|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|----------|---------------|-----------------------------------|--|--|--|----|---------|-------|-------|----|---------|-------|-------|----|---|---|---|----|---|---|---|----|---|---|---|----|---|---|---|-----|--------|---|---|-----|--------|---|--------|-----|---|---|---|-----|---|---|---|--------------|---------------|----------|----------|--------------|---------------|----------|---------------|
| Division - State Tax Commission | HB Section | <u>4.165</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| DI Name - Assmnt Maint \$3/parcel 2020 Ct | DI# | <u>1860015</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. AMOUNT OF REQUEST | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th colspan="4">FY 2022 Budget Request</th> <th colspan="4">FY 2022 Governor's Recommendation</th> </tr> <tr> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>36,507</td> <td>0</td> <td>0</td> <td>PSD</td> <td>36,507</td> <td>0</td> <td>36,507</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>36,507</td> <td>0</td> <td>0</td> <td>Total</td> <td>36,507</td> <td>0</td> <td>36,507</td> </tr> </tbody> </table> | | | | FY 2022 Budget Request | | | | FY 2022 Governor's Recommendation | | | | GR | Federal | Other | Total | GR | Federal | Other | Total | PS | 0 | 0 | 0 | PS | 0 | 0 | 0 | EE | 0 | 0 | 0 | EE | 0 | 0 | 0 | PSD | 36,507 | 0 | 0 | PSD | 36,507 | 0 | 36,507 | TRF | 0 | 0 | 0 | TRF | 0 | 0 | 0 | Total | 36,507 | 0 | 0 | Total | 36,507 | 0 | 36,507 |
| FY 2022 Budget Request | | | | FY 2022 Governor's Recommendation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| GR | Federal | Other | Total | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | PS | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | EE | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 36,507 | 0 | 0 | PSD | 36,507 | 0 | 36,507 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | TRF | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 36,507 | 0 | 0 | Total | 36,507 | 0 | 36,507 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FTE 0.00 0.00 0.00 0.00 | | | | FTE 0.00 0.00 0.00 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> Est. Fringe 0 0 0 0 <small>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</small> | | | | <input type="checkbox"/> Est. Fringe 0 0 0 0 <small>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</small> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Funds: | | | Other Funds: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. THIS REQUEST CAN BE CATEGORIZED AS: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| New Legislation | <input type="checkbox"/> | New Program | <input type="checkbox"/> | Fund Switch | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Federal Mandate | <input type="checkbox"/> | Program Expansion | <input checked="" type="checkbox"/> | Cost to Continue | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| GR Pick-Up | <input type="checkbox"/> | Space Request | <input type="checkbox"/> | Equipment Replacement | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pay Plan | <input type="checkbox"/> | Other: | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Section 137.750, RSMo, states the State of Missouri may provide local assessment jurisdictions with up to 60 percent of all costs associated with implementing a two year assessment plan not to exceed \$7.00 per parcel. The State currently reimburses one-half of these assessment costs. This request in the amount of \$36,507, and the core request in the amount of \$10,054,275, will provide funding at \$3.00 per parcel utilizing the 2020 parcel count of 3,363,594 for FY-2022. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3,363,594 parcels X \$3.00 per parcel - \$10,090,782, less core request of \$10,054,275 = \$36,507NDI request. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

NEW DECISION ITEM

RANK: 5 OF 6

| Department - Revenue | Budget Unit | 87016C | | | | | | | |
|---------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|------------------------------|--------------------------|---------------------------------|
| Division - State Tax Commission | | | | | | | | | |
| DI Name - Assmnt Maint \$3/parcel 2020 Ct | DI# 1860015 | HB Section 4.165 | | | | | | | |
| 5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS. | | | | | | | | | |
| Budget Object Class/Job Class | Dept Req GR DOLLARS | Dept Req GR FTE | Dept Req FED DOLLARS | Dept Req FED FTE | Dept Req OTHER DOLLARS | Dept Req OTHER FTE | Dept Req TOTAL DOLLARS | Dept Req TOTAL FTE | Dept Req One-Time DOLLARS |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| Total EE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Program Distributions | 36,507 | | | | | | 36,507 | | |
| Total PSD | <u>36,507</u> | | 0 | | 0 | | <u>36,507</u> | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grand Total | 36,507 | 0.0 | 0 | 0.0 | 0 | 0.0 | 36,507 | 0.0 | 0 |
| Budget Object Class/Job Class | Gov Rec GR DOLLARS | Gov Rec GR FTE | Gov Rec FED DOLLARS | Gov Rec FED FTE | Gov Rec OTHER DOLLARS | Gov Rec OTHER FTE | Gov Rec TOTAL DOLLARS | Gov Rec TOTAL FTE | Gov Rec One-Time DOLLARS |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| Total EE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Program Distributions | 36,507 | | | | | | 36,507 | | |
| Total PSD | <u>36,507</u> | | 0 | | 0 | | <u>36,507</u> | | 0 |
| Transfers | | | | | | | | | |
| Total TRF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Grand Total | 36,507 | 0.0 | 0 | 0.0 | 0 | 0.0 | 36,507 | 0.0 | 0 |

NEW DECISION ITEM

RANK: 5 OF 6

| | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|
| Department - Revenue Division - State Tax Commission DI Name - Assmnt Maint \$3/parcel 2020 Ct | Budget Unit <u>87016C</u> |
| DI# 1860015 | HB Section <u>4.165</u> |
| 6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.) | |
| 6a. Provide an activity measure(s) for the program. | 6b. Provide a measure(s) of the program's quality. |
| 6c. Provide a measure(s) of the program's impact. | 6d. Provide a measure(s) of the program's efficiency. |
| 7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS: | |
| N/A | |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| ASSESSMENT MAINTENANCE | | | | | | | | |
| ASSMNT MAINT \$3/PARCEL 2020 CT - 1860015 | | | | | | | | |
| PROGRAM DISTRIBUTIONS | 0 | 0.00 | 0 | 0.00 | 36,507 | 0.00 | 36,507 | 0.00 |
| TOTAL - PD | 0 | 0.00 | 0 | 0.00 | 36,507 | 0.00 | 36,507 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$36,507 | 0.00 | \$36,507 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$36,507 | 0.00 | \$36,507 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |

Overview

Missouri State Lottery

The Missouri Lottery is a revenue source for Missouri public education.

The Lottery's mission is to help fund educational opportunities for Missouri students, support Missouri businesses, and entertain millions.

The core functions of the Lottery are to:

- Recruit and license Lottery retailers
- Create, market, and distribute Lottery products
- Collect revenues from Lottery retailers
- Pay Lottery prizes and retailer commissions
- Ensure the security and integrity of Lottery operations and games, and
- Transfer profits to the Lottery Proceeds Fund

FY 20 ticket sales exceeded \$1 billion for the tenth year in a row and were highest in Lottery history. The amount of profit transferred to the Lottery Proceeds Fund for education was the highest on record at \$333 million.

Over the past 35 years, the Lottery has sold \$25.5 billion in product and transferred profits of \$6.7 billion to the state and public education.

The Missouri Lottery is diligent in being responsible stewards of the Lottery's money. During our 35-year history, the Lottery's operating percentage (administrative costs plus ticket costs as a percentage of sales) has decreased from 14 percent to less than 5 percent – one of the lowest in the country. The Lottery continues to build on its past history of developing and implementing cost-saving initiatives that will ensure the Lottery continues to improve the level of productivity and efficiency into the future. In addition, the Lottery is committed to responsible gaming practices and the integrity of all our games and products.

Department strategic overview: FY22 Budget

| | |
|-------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DEPARTMENT: | <i>Missouri Lottery</i> |
| DIRECTOR: | <i>May Scheve Reardon</i> |
| DEPARTMENT ASPIRATION: | We will be an innovative leader in the Lottery industry and a trusted and valued partner for public education. |
| HIGHLIGHTS FROM FY20 | <ul style="list-style-type: none"> • We transferred \$333 million to education in FY 20, the highest in Lottery history. • Lottery sales exceeded \$1.5 billion in FY 20, the highest in Lottery history. • Lottery administrative expenses were less than 4.5% of sales in FY 20, compared to the FY 19 U.S. Lottery industry average of 6.74%. • The Lottery received an "Excellent" state audit rating in August 2019 for the audit of the two years ended June 30, 2018. In addition, we have received the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for our Comprehensive Annual Financial Report for each of the last 20 years. • We have achieved Level 4 certification through the World Lottery Association's responsible gaming framework, the highest certification status. Only 8 US lotteries have achieved Level 4 status. • Developed and implemented an employee mentoring program. • Established and implemented an overall business plan to respond to and recover from COVID-19. |
| FY21 PRIORITIES | <ul style="list-style-type: none"> • Review and analyze our COVID-19 response and identify areas needing improvement. • Explore optimization of our portfolio through product changes, new innovations, new partnerships and new player touchpoints. • Develop and implement a plan to protect Lottery profits from illegal gaming machines. • Continued expansion of succession plan to mitigate business interruption and develop and retain high-potential employees; continued emphasize on reducing employee turnover; continue implementing employee development plans to improve employee satisfaction; continue providing employees with career guidance and encouragement through formal mentor partnerships. • Continued development and implementation of new and alternative sales and payment channels at retail. • Issue and award a new Scratchers Printing contract. |
| FY22 PREVIEW | <ul style="list-style-type: none"> • Increase Lottery profit dollars transferred to education by a minimum of 1 percent annually over a five-year benchmark. |

FLEXIBILITY REQUEST FORM

| | |
|------------------------------------------------------|----------------------------------------------|
| BUDGET UNIT NUMBER: 87212C | DEPARTMENT: REVENUE |
| BUDGET UNIT NAME: MISSOURI LOTTERY COMMISSION | DIVISION: MISSOURI LOTTERY COMMISSION |
| HOUSE BILL SECTION: 4.175 | |

1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.

DEPARTMENT REQUEST

| | | | |
|-----------------------------------------------------------------------------|-----------------------------------------|----------------------------------|----------------------------------|
| Fund - 0657 Lottery Enterprise Fund: Personal Services - \$746,591 - 10% | Expense and Equipment - \$897,035 - 10% | Vendor Costs - \$2,937,148 - 10% | Pull-Tab Costs - \$919,439 - 10% |
|-----------------------------------------------------------------------------|-----------------------------------------|----------------------------------|----------------------------------|

2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.

| PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED | CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED | BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED |
|---------------------------------------------------------|-------------------------------------------------------------------------------|---------------------------------------------------------------------------------|
| None | Potential use estimated at \$250,000 to \$1,000,000 | Potential use estimated at \$250,000 to \$1,000,000 |

3. Please explain how flexibility was used in the prior and/or current years.

| PRIOR YEAR EXPLAIN ACTUAL USE | CURRENT YEAR EXPLAIN PLANNED USE |
|------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| N/A | Flexibility is necessary due to the removal of the estimated "E" appropriation on Expense and Equipment in FY 2014, the breakout of Vendor Costs as a separate appropriation in FY 2015, and the breakout of Pull-Tab Costs as a separate appropriation in FY 2017. Possible needs for flexibility will continue to be monitored during the year in relation to sales, market conditions, business models and operational needs. |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| CORE | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| LOTTERY ENTERPRISE | 7,119,329 | 155.19 | 7,465,907 | 153.50 | 7,465,907 | 153.50 | 7,465,907 | 153.50 |
| TOTAL - PS | 7,119,329 | 155.19 | 7,465,907 | 153.50 | 7,465,907 | 153.50 | 7,465,907 | 153.50 |
| EXPENSE & EQUIPMENT | | | | | | | | |
| LOTTERY ENTERPRISE | 44,524,620 | 0.00 | 49,025,733 | 0.00 | 49,025,733 | 0.00 | 49,025,733 | 0.00 |
| TOTAL - EE | 44,524,620 | 0.00 | 49,025,733 | 0.00 | 49,025,733 | 0.00 | 49,025,733 | 0.00 |
| PROGRAM-SPECIFIC | | | | | | | | |
| LOTTERY ENTERPRISE | 22,594 | 0.00 | 9,450 | 0.00 | 9,450 | 0.00 | 9,450 | 0.00 |
| TOTAL - PD | 22,594 | 0.00 | 9,450 | 0.00 | 9,450 | 0.00 | 9,450 | 0.00 |
| TOTAL | 51,666,543 | 155.19 | 56,501,090 | 153.50 | 56,501,090 | 153.50 | 56,501,090 | 153.50 |
| Pay Plan - 0000012 | | | | | | | | |
| PERSONAL SERVICES | | | | | | | | |
| LOTTERY ENTERPRISE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 74,660 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 74,660 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 74,660 | 0.00 |
| GRAND TOTAL | \$51,666,543 | 155.19 | \$56,501,090 | 153.50 | \$56,501,090 | 153.50 | \$56,575,750 | 153.50 |

CORE DECISION ITEM

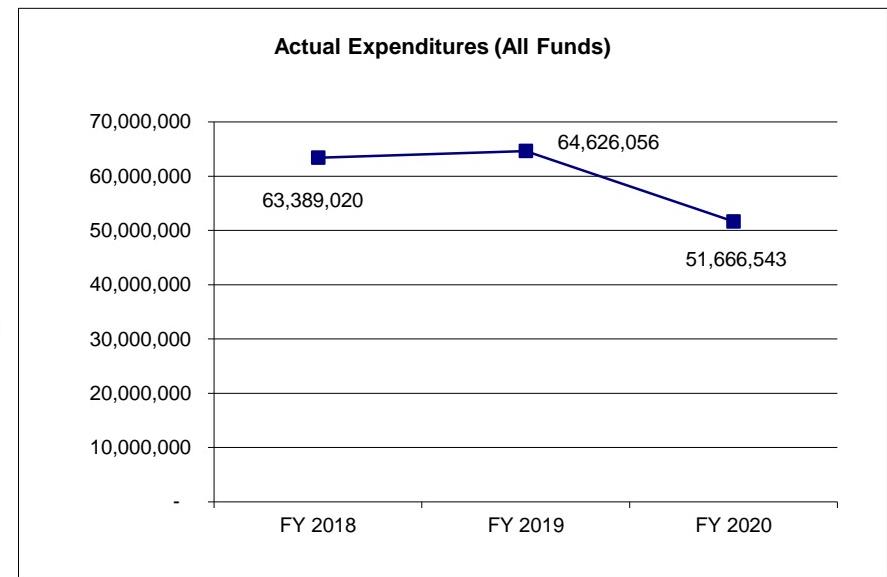
| Department | REVENUE | | | Budget Unit | 87212C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|----------|-------------------|---------------------------------------------------------------------------------------------------------------------------------|--------------------|--------|--------|----------------------------------------------------------------------------------------------------|---------|-------|-------|------|------|--------|-----------|-----------|----|---|---|------------|------------|-----|---|---|-------|-------|-----|---|---|---|---|--------------|----------|----------|-------------------|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|----|---------|-------|-------|----|--|--|-----------|-----------|----|--|--|------------|------------|-----|--|--|-------|-------|-----|--|--|---|---|--------------|----------|
| Division | MISSOURI LOTTERY COMMISSION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Core - | OPERATING | | | HB Section | 4.175 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FY 2022 Budget Request <table> <thead> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>7,465,907</td> <td>7,465,907</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>49,025,733</td> <td>49,025,733</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>9,450</td> <td>9,450</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>0</td> <td>0</td> <td>56,501,090</td> <td>56,501,090</td> </tr> </tbody> </table> | | | | | | | | GR | Federal | Other | Total | PS | 0 | 0 | 7,465,907 | 7,465,907 | EE | 0 | 0 | 49,025,733 | 49,025,733 | PSD | 0 | 0 | 9,450 | 9,450 | TRF | 0 | 0 | 0 | 0 | Total | 0 | 0 | 56,501,090 | 56,501,090 | FY 2022 Governor's Recommendation <table> <thead> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td></td> <td></td> <td>7,465,907</td> <td>7,465,907</td> </tr> <tr> <td>EE</td> <td></td> <td></td> <td>49,025,733</td> <td>49,025,733</td> </tr> <tr> <td>PSD</td> <td></td> <td></td> <td>9,450</td> <td>9,450</td> </tr> <tr> <td>TRF</td> <td></td> <td></td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>0</td> <td>0</td> <td>56,501,090</td> <td>56,501,090</td> </tr> </tbody> </table> | | | | | GR | Federal | Other | Total | PS | | | 7,465,907 | 7,465,907 | EE | | | 49,025,733 | 49,025,733 | PSD | | | 9,450 | 9,450 | TRF | | | 0 | 0 | Total | 0 |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 7,465,907 | 7,465,907 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 49,025,733 | 49,025,733 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 9,450 | 9,450 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 0 | 0 | 56,501,090 | 56,501,090 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | | | 7,465,907 | 7,465,907 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | | | 49,025,733 | 49,025,733 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | | | 9,450 | 9,450 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | | | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 0 | 0 | 56,501,090 | 56,501,090 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FTE <table> <tr> <td>0.00</td> <td>0.00</td> <td>153.50</td> <td>153.50</td> </tr> </table> | | | | 0.00 | 0.00 | 153.50 | 153.50 | FTE <table> <tr> <td>0.00</td> <td>0.00</td> <td>153.50</td> <td>153.50</td> </tr> </table> | | | | 0.00 | 0.00 | 153.50 | 153.50 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 153.50 | 153.50 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 153.50 | 153.50 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Est. Fringe | 0 | 0 | 4,629,076 | 4,629,076 | Est. Fringe | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Funds: Lottery Enterprise Fund (0657) | | | | Other Funds: Lottery Enterprise Fund (0657) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| The Missouri Lottery requests continued core funding for personal services, expense and equipment, vendor payments and advertising to continue to fulfill the mission of helping fund educational opportunities for Missouri students, supporting Missouri businesses and entertaining millions. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Direct and related costs to produce, manage and market approved Lottery games and tickets during the fiscal year. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

CORE DECISION ITEM

| | | | |
|-------------------|-----------------------------|--------------------|--------|
| Department | REVENUE | Budget Unit | 87212C |
| Division | MISSOURI LOTTERY COMMISSION | | |
| Core - | OPERATING | HB Section | 4.175 |

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 66,337,646 | 67,653,558 | 59,859,377 | 56,501,090 |
| Less Reverted (All Funds) | 0 | 0 | 0 | N/A |
| Less Restricted (All Funds) | 0 | 0 | 0 | N/A |
| Budget Authority (All Funds) | 66,337,646 | 67,653,558 | 59,859,377 | N/A |
| Actual Expenditures (All Funds) | 63,389,020 | 64,626,056 | 51,666,543 | N/A |
| Unexpended (All Funds) | 2,948,626 | 3,027,502 | 8,192,834 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 2,948,626 | 3,027,502 | 8,192,834 | N/A |



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

Supplemental budget requests were approved in the amount of \$5,420,000 in FY 18, and \$2,610,490 in FY 19 for sales-related vendor costs due to removal of estimated "E" appropriation on Expense and Equipment and separate appropriation for advertising in FY 2014, subsequent breakout of vendor costs as a separate appropriation in FY 2015, and breakout of Pull-Tab vendor costs as an additional appropriation in FY 17, with no flexibility between appropriations.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

LOTTERY COMMISSION - OPERATIN

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|------------------------------------|--------------|---------------|----------|----------|-------------------|-------------------|-------------|
| TAFF AFTER VETOES | | | | | | | |
| | PS | 153.50 | 0 | 0 | 7,465,907 | 7,465,907 | |
| | EE | 0.00 | 0 | 0 | 49,025,733 | 49,025,733 | |
| | PD | 0.00 | 0 | 0 | 9,450 | 9,450 | |
| | Total | 153.50 | 0 | 0 | 56,501,090 | 56,501,090 | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | PS | 153.50 | 0 | 0 | 7,465,907 | 7,465,907 | |
| | EE | 0.00 | 0 | 0 | 49,025,733 | 49,025,733 | |
| | PD | 0.00 | 0 | 0 | 9,450 | 9,450 | |
| | Total | 153.50 | 0 | 0 | 56,501,090 | 56,501,090 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | PS | 153.50 | 0 | 0 | 7,465,907 | 7,465,907 | |
| | EE | 0.00 | 0 | 0 | 49,025,733 | 49,025,733 | |
| | PD | 0.00 | 0 | 0 | 9,450 | 9,450 | |
| | Total | 153.50 | 0 | 0 | 56,501,090 | 56,501,090 | |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|--------------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| CORE | | | | | | | | |
| ADMIN OFFICE SUPPORT ASSISTANT | 145,328 | 4.12 | 139,040 | 4.00 | 0 | 0.00 | 0 | 0.00 |
| SR OFFICE SUPPORT ASSISTANT | 165,552 | 6.20 | 174,452 | 6.00 | 0 | 0.00 | 0 | 0.00 |
| COMPUTER OPER I | 0 | 0.00 | 31,064 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| COMPUTER OPER II | 0 | 0.00 | 35,038 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| COMPUTER OPER III | 0 | 0.00 | 64,656 | 2.00 | 0 | 0.00 | 0 | 0.00 |
| COMPUTER OPERATIONS SPV II | 0 | 0.00 | 58,036 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| INFORMATION TECHNOLOGIST I | 121,303 | 3.68 | 142,222 | 3.00 | 0 | 0.00 | 0 | 0.00 |
| INFORMATION TECHNOLOGIST II | 56,223 | 1.34 | 43,620 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| INFORMATION TECHNOLOGIST III | 179,701 | 3.98 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| INFORMATION TECHNOLOGIST IV | 107,737 | 2.05 | 160,422 | 3.00 | 0 | 0.00 | 0 | 0.00 |
| INFORMATION TECHNOLOGY SUPV | 77,603 | 1.00 | 82,292 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| INFORMATION TECHNOLOGY SPEC I | 355,382 | 6.00 | 304,544 | 5.00 | 0 | 0.00 | 0 | 0.00 |
| INFORMATION TECHNOLOGY SPEC II | 64,234 | 1.00 | 65,874 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| INFO TECHNOLOGY MANAGER | 84,630 | 1.00 | 86,218 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| STOREKEEPER II | 91,697 | 3.00 | 109,772 | 3.00 | 0 | 0.00 | 0 | 0.00 |
| AUDITOR II | 49,236 | 1.00 | 49,664 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTANT I | 37,485 | 1.00 | 36,409 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTING SPECIALIST II | 55,732 | 1.00 | 56,986 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| ACCOUNTING GENERALIST II | 88,156 | 2.00 | 90,290 | 2.00 | 0 | 0.00 | 0 | 0.00 |
| RESEARCH ANAL III | 58,296 | 1.09 | 53,294 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| PUBLIC INFORMATION COOR | 166,781 | 3.89 | 197,397 | 4.00 | 0 | 0.00 | 0 | 0.00 |
| EXECUTIVE I | 335,209 | 9.36 | 353,286 | 9.00 | 0 | 0.00 | 0 | 0.00 |
| EXECUTIVE II | 88,671 | 2.01 | 90,266 | 2.00 | 0 | 0.00 | 0 | 0.00 |
| MANAGEMENT ANALYSIS SPEC II | 143,392 | 3.00 | 147,049 | 3.00 | 0 | 0.00 | 0 | 0.00 |
| MAINTENANCE SPV II | 49,509 | 1.02 | 51,020 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| GRAPHIC ARTS SPEC III | 46,220 | 1.01 | 45,588 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| LOTTERY CUSTOMER SERVICE REP | 199,369 | 6.98 | 240,844 | 7.50 | 0 | 0.00 | 0 | 0.00 |
| LOTTERY INSIDE SALES REP | 173,243 | 5.63 | 163,322 | 5.00 | 0 | 0.00 | 0 | 0.00 |
| LOTTERY SALES REPRESENTATIVE | 338,760 | 8.95 | 589,286 | 14.00 | 0 | 0.00 | 0 | 0.00 |
| LOTTERY INSIDE SALES SUPV | 79,081 | 2.00 | 80,283 | 2.00 | 0 | 0.00 | 0 | 0.00 |
| LOTTERY SALES COORDINATOR | 402,585 | 8.00 | 422,326 | 8.00 | 0 | 0.00 | 0 | 0.00 |
| LOTTERY INSIDE SALES REP II | 79,786 | 2.37 | 102,518 | 3.00 | 0 | 0.00 | 0 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|--------------------------------------|-----------|---------|-----------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| CORE | | | | | | | | |
| LOTTERY SALES REP II | 1,292,011 | 32.03 | 1,122,134 | 27.00 | 0 | 0.00 | 0 | 0.00 |
| LOTTERY SECURITY SPECIALIST | 151,503 | 3.00 | 170,480 | 3.00 | 0 | 0.00 | 0 | 0.00 |
| FISCAL & ADMINISTRATIVE MGR B1 | 161,971 | 2.00 | 165,056 | 2.00 | 0 | 0.00 | 0 | 0.00 |
| HUMAN RESOURCES MGR B1 | 72,837 | 1.10 | 67,299 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| RESEARCH MANAGER B1 | 64,048 | 1.00 | 65,075 | 1.00 | 0 | 0.00 | 0 | 0.00 |
| LOTTERY MGR B1 | 793,605 | 13.00 | 864,103 | 13.00 | 0 | 0.00 | 0 | 0.00 |
| DIVISION DIRECTOR | 185,898 | 2.00 | 203,256 | 2.00 | 190,000 | 2.00 | 190,000 | 2.00 |
| DESIGNATED PRINCIPAL ASST DIV | 274,100 | 3.84 | 296,610 | 4.00 | 299,000 | 4.00 | 299,000 | 4.00 |
| MISCELLANEOUS TECHNICAL | 3,185 | 0.06 | 0 | 0.00 | 26,650 | 0.25 | 26,650 | 0.25 |
| MISCELLANEOUS PROFESSIONAL | 107,674 | 1.48 | 70,000 | 0.00 | 120,000 | 0.75 | 120,000 | 0.75 |
| SPECIAL ASST PARAPROFESSIONAL | 50,282 | 1.00 | 52,989 | 1.00 | 52,989 | 1.00 | 52,989 | 1.00 |
| PRINCIPAL ASST BOARD/COMMISSON | 121,314 | 1.00 | 121,827 | 1.00 | 127,600 | 1.00 | 127,600 | 1.00 |
| ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 163,000 | 6.00 | 163,000 | 6.00 |
| LEAD ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 144,000 | 4.00 | 144,000 | 4.00 |
| ADMIN SUPPORT PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 316,000 | 8.00 | 316,000 | 8.00 |
| RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 201,200 | 4.00 | 201,200 | 4.00 |
| RESEARCH DATA ANALYSIS SPV/MGR | 0 | 0.00 | 0 | 0.00 | 65,075 | 1.00 | 65,075 | 1.00 |
| STORES/WAREHOUSE ASSOCIATE | 0 | 0.00 | 0 | 0.00 | 93,200 | 3.00 | 93,200 | 3.00 |
| SENIOR MULTIMEDIA SPECIALIST | 0 | 0.00 | 0 | 0.00 | 47,900 | 1.00 | 47,900 | 1.00 |
| PUBLIC RELATIONS COORDINATOR | 0 | 0.00 | 0 | 0.00 | 184,000 | 4.00 | 184,000 | 4.00 |
| SENIOR ACCOUNTS ASSISTANT | 0 | 0.00 | 0 | 0.00 | 140,463 | 4.00 | 140,463 | 4.00 |
| INTERMEDIATE ACCOUNTANT | 0 | 0.00 | 0 | 0.00 | 90,290 | 2.00 | 90,290 | 2.00 |
| ACCOUNTANT SUPERVISOR | 0 | 0.00 | 0 | 0.00 | 124,986 | 2.00 | 124,986 | 2.00 |
| ACCOUNTANT MANAGER | 0 | 0.00 | 0 | 0.00 | 96,900 | 1.00 | 96,900 | 1.00 |
| AUDITOR | 0 | 0.00 | 0 | 0.00 | 50,025 | 1.00 | 50,025 | 1.00 |
| HUMAN RESOURCES MANAGER | 0 | 0.00 | 0 | 0.00 | 67,400 | 1.00 | 67,400 | 1.00 |
| ASSOC APPLICATIONS DEVELOPER | 0 | 0.00 | 0 | 0.00 | 97,713 | 2.00 | 97,713 | 2.00 |
| APPLICATIONS DEVELOPER | 0 | 0.00 | 0 | 0.00 | 110,811 | 2.00 | 110,811 | 2.00 |
| SENIOR APPLICATIONS DEVELOPER | 0 | 0.00 | 0 | 0.00 | 126,020 | 2.00 | 126,020 | 2.00 |
| APPLICATIONS DEVELOPMENT SPEC | 0 | 0.00 | 0 | 0.00 | 78,850 | 1.00 | 78,850 | 1.00 |
| DIR STRATEGY & PLANNING LVL 2 | 0 | 0.00 | 0 | 0.00 | 86,218 | 1.00 | 86,218 | 1.00 |
| NETWORK INFRASTRUCTURE TECH | 0 | 0.00 | 0 | 0.00 | 34,126 | 1.00 | 34,126 | 1.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|--------------------------------------|------------------|---------------|------------------|---------------|------------------|---------------|------------------|---------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| CORE | | | | | | | | |
| NETWORK INFRASTRUCTURE SPEC | 0 | 0.00 | 0 | 0.00 | 62,508 | 1.00 | 62,508 | 1.00 |
| NETWORK INFRASTRUCTURE SPV | 0 | 0.00 | 0 | 0.00 | 67,760 | 1.00 | 67,760 | 1.00 |
| QUALITY CONTROL SPECIALIST | 0 | 0.00 | 0 | 0.00 | 43,981 | 1.00 | 43,981 | 1.00 |
| SYSTEMS ADMINISTRATION TECH | 0 | 0.00 | 0 | 0.00 | 37,539 | 1.00 | 37,539 | 1.00 |
| SR SYSTEMS ADMINISTRATION SPEC | 0 | 0.00 | 0 | 0.00 | 65,154 | 1.00 | 65,154 | 1.00 |
| CYBERSECURITY ANALYST | 0 | 0.00 | 0 | 0.00 | 51,311 | 1.00 | 51,311 | 1.00 |
| CLIENT SUPPORT TECH-TIER 1 | 0 | 0.00 | 0 | 0.00 | 68,500 | 2.00 | 68,500 | 2.00 |
| CLIENT SUPPORT TECH-TIER 2 | 0 | 0.00 | 0 | 0.00 | 92,500 | 2.00 | 92,500 | 2.00 |
| LOTTERY SECURITY SPECIALIST | 0 | 0.00 | 0 | 0.00 | 170,480 | 3.00 | 170,480 | 3.00 |
| LOTTERY MKTNG & PROMOTIONS MGR | 0 | 0.00 | 0 | 0.00 | 282,000 | 5.00 | 282,000 | 5.00 |
| LOTTERY CUSTOMER SERVICE SPEC | 0 | 0.00 | 0 | 0.00 | 240,844 | 7.50 | 240,844 | 7.50 |
| LOTTERY INSIDE SALES SPEC | 0 | 0.00 | 0 | 0.00 | 265,903 | 8.00 | 265,903 | 8.00 |
| LOTTERY INSIDE SALES TEAM MGR | 0 | 0.00 | 0 | 0.00 | 80,500 | 2.00 | 80,500 | 2.00 |
| LOTTERY FIELD REPRESENTATIVE | 0 | 0.00 | 0 | 0.00 | 1,799,165 | 41.00 | 1,799,165 | 41.00 |
| LOTTERY DSTRCT/CORP SALES MGR | 0 | 0.00 | 0 | 0.00 | 422,326 | 8.00 | 422,326 | 8.00 |
| LOTTERY SALES MANAGER | 0 | 0.00 | 0 | 0.00 | 530,000 | 8.00 | 530,000 | 8.00 |
| MAINTENANCE/GROUNDS SUPERVISOF | 0 | 0.00 | 0 | 0.00 | 51,020 | 1.00 | 51,020 | 1.00 |
| TOTAL - PS | 7,119,329 | 155.19 | 7,465,907 | 153.50 | 7,465,907 | 153.50 | 7,465,907 | 153.50 |
| TRAVEL, IN-STATE | 94,853 | 0.00 | 143,725 | 0.00 | 143,725 | 0.00 | 143,725 | 0.00 |
| TRAVEL, OUT-OF-STATE | 50,952 | 0.00 | 72,900 | 0.00 | 72,900 | 0.00 | 72,900 | 0.00 |
| FUEL & UTILITIES | 90,718 | 0.00 | 120,775 | 0.00 | 120,775 | 0.00 | 120,775 | 0.00 |
| SUPPLIES | 754,190 | 0.00 | 921,827 | 0.00 | 921,827 | 0.00 | 921,827 | 0.00 |
| PROFESSIONAL DEVELOPMENT | 125,027 | 0.00 | 197,293 | 0.00 | 197,293 | 0.00 | 197,293 | 0.00 |
| COMMUNICATION SERV & SUPP | 313,306 | 0.00 | 341,600 | 0.00 | 341,600 | 0.00 | 341,600 | 0.00 |
| PROFESSIONAL SERVICES | 38,930,057 | 0.00 | 42,691,227 | 0.00 | 43,256,343 | 0.00 | 43,256,343 | 0.00 |
| HOUSEKEEPING & JANITORIAL SERV | 46,377 | 0.00 | 54,000 | 0.00 | 54,000 | 0.00 | 54,000 | 0.00 |
| M&R SERVICES | 1,250,009 | 0.00 | 1,238,155 | 0.00 | 1,065,655 | 0.00 | 1,065,655 | 0.00 |
| COMPUTER EQUIPMENT | 335,273 | 0.00 | 778,500 | 0.00 | 778,500 | 0.00 | 778,500 | 0.00 |
| MOTORIZED EQUIPMENT | 307,622 | 0.00 | 203,450 | 0.00 | 203,450 | 0.00 | 203,450 | 0.00 |
| OFFICE EQUIPMENT | 26,604 | 0.00 | 46,535 | 0.00 | 46,535 | 0.00 | 46,535 | 0.00 |
| OTHER EQUIPMENT | 689,748 | 0.00 | 871,703 | 0.00 | 871,703 | 0.00 | 871,703 | 0.00 |
| PROPERTY & IMPROVEMENTS | 179,099 | 0.00 | 460,000 | 0.00 | 460,000 | 0.00 | 460,000 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|--------------------------------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| CORE | | | | | | | | |
| BUILDING LEASE PAYMENTS | 75,189 | 0.00 | 103,750 | 0.00 | 103,750 | 0.00 | 103,750 | 0.00 |
| EQUIPMENT RENTALS & LEASES | 1,053,991 | 0.00 | 486,566 | 0.00 | 93,950 | 0.00 | 93,950 | 0.00 |
| MISCELLANEOUS EXPENSES | 201,605 | 0.00 | 293,727 | 0.00 | 293,727 | 0.00 | 293,727 | 0.00 |
| TOTAL - EE | 44,524,620 | 0.00 | 49,025,733 | 0.00 | 49,025,733 | 0.00 | 49,025,733 | 0.00 |
| REFUNDS | 22,594 | 0.00 | 9,450 | 0.00 | 9,450 | 0.00 | 9,450 | 0.00 |
| TOTAL - PD | 22,594 | 0.00 | 9,450 | 0.00 | 9,450 | 0.00 | 9,450 | 0.00 |
| GRAND TOTAL | \$51,666,543 | 155.19 | \$56,501,090 | 153.50 | \$56,501,090 | 153.50 | \$56,501,090 | 153.50 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$51,666,543 | 155.19 | \$56,501,090 | 153.50 | \$56,501,090 | 153.50 | \$56,501,090 | 153.50 |

PROGRAM DESCRIPTION

| | | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|--|--|
| Department | REVENUE | HB Section(s): <u>4.175-4.190</u> | | |
| Program Name | MISSOURI LOTTERY COMMISSION | | | |
| Program is found in the following core budget(s): | LOTTERY - OPERATING - OTHER FUNDS | | | |
| 1a. What strategic priority does this program address? | | | | |
| Helps fund public education. | | | | |
| 1b. What does this program do? | | | | |
| The core functions of the Lottery are: a) recruit and license Lottery retailers; b) create, market and distribute Lottery products; c) collect revenues from retailers; d) pay Lottery prizes and retailer commissions; e) ensure the security and integrity of Lottery operations and games and f) transfer profits to the Lottery Proceeds Fund for appropriation. | | | | |
| The Missouri Lottery Commission is a revenue source for Missouri public education. Lottery operating appropriations allow the Commission to expend resources they earn through the sale of tickets to support the development, implementation, sales, delivery and administration of a full array of lottery games, for the expressed purpose of generating profits that may be appropriated by the legislature for Missouri public education. | | | | |
| Expenditures are from funds generated by the sale of tickets and not from the General Revenue Fund. | | | | |
| 2a. Provide an activity measure(s) for the program. | | | | |
| 1.) Lottery Retailers - 4,600 Lottery retailers across the state who received \$88.5 million in retailer commissions and incentives in FY 2020 (unaudited). | | | | |
| 2.) Lottery Players - over \$1.0 billion paid to players in prizes in FY 2020 (unaudited). | | | | |
| 3.) Minority and Women-owned Businesses - \$17.3 million and \$5.9 million to minority and women-owned businesses, respectively, in FY 2020, for participation rates of 12.9% and 4.4%, respectively. | | | | |
| 2b. Provide a measure(s) of the program's quality. | | | | |
| 1.) Player Satisfaction - Increases in ticket sales reflect player satisfaction. FY 2020 sales exceeded \$1.5 billion (unaudited), the highest in Missouri Lottery history. | | | | |
| 2.) Retailer Satisfaction - 2020 retailer satisfaction survey showed an overall satisfaction with the Lottery of 4.55 out of 5, up from 2019's rating of 4.38 and 2018's rating of 4.43. | | | | |

PROGRAM DESCRIPTION

| | | |
|---------------------------------------------------------------------------------------------------|------------------------------------|------------------------------------------|
| Department | REVENUE | HB Section(s): <u>4.175-4.190</u> |
| Program Name | MISSOURI LOTTERY COMMISSION | |
| Program is found in the following core budget(s): LOTTERY - OPERATING - OTHER FUNDS | | |

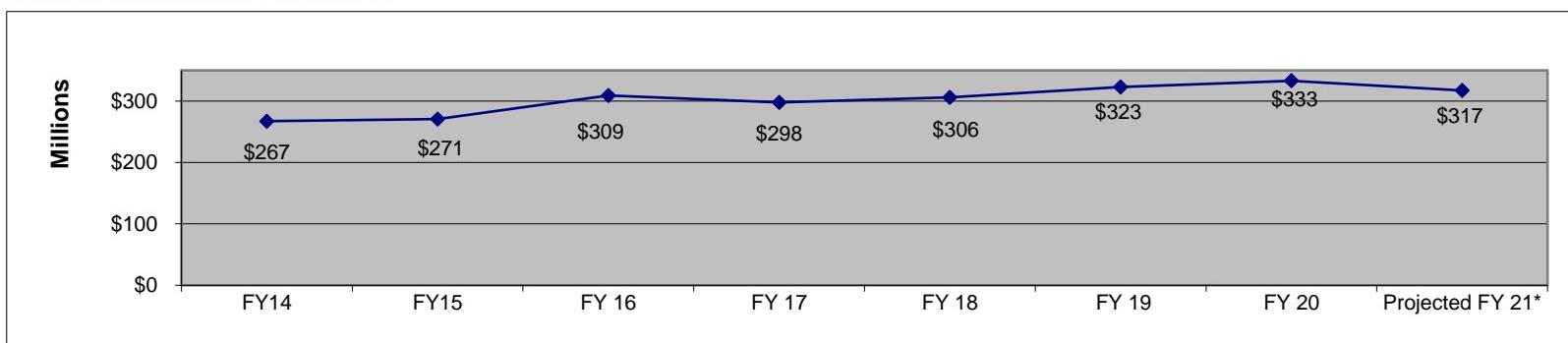
3.) Responsible Gaming - Missouri Lottery has achieved Level 4 certification through the World Lottery Association's responsible gaming framework, the highest certification status. Only 8 US lotteries have achieved Level 4 status. Missouri Lottery also offers a self-exclusion program for players who classify themselves as problem gamblers.

4.) Statutory audits - Missouri Lottery is audited by the State Auditor's Office (SAO) every two years and annually by an independent certified public accounting (CPA) firm. The most recent SAO audit, covering the two years ended June 30, 2020, contained no findings and an "Excellent" rating. The prior SAO audit covering the two years ended June 30, 2018, also contained no findings and an "Excellent" rating.

5.) Excellence in Reporting- Missouri Lottery has received the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for its Comprehensive Annual Financial Report for each of the last 20 years. In order to be awarded a Certificate of Achievement, a government entity must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. Comprehensive Annual Financial Reports can be found on Lottery's website.

2c. Provide a measure(s) of the program's impact.

1.) Annual Transfers to Education



*Projected FY 21 is calculated as the previous five years' average plus 1% in order to neutralize/counterbalance fluctuations from jackpots and product mix in any one year, plus FY 20 proceeds not transferred until FY 21 of \$1.1 million

PROGRAM DESCRIPTION

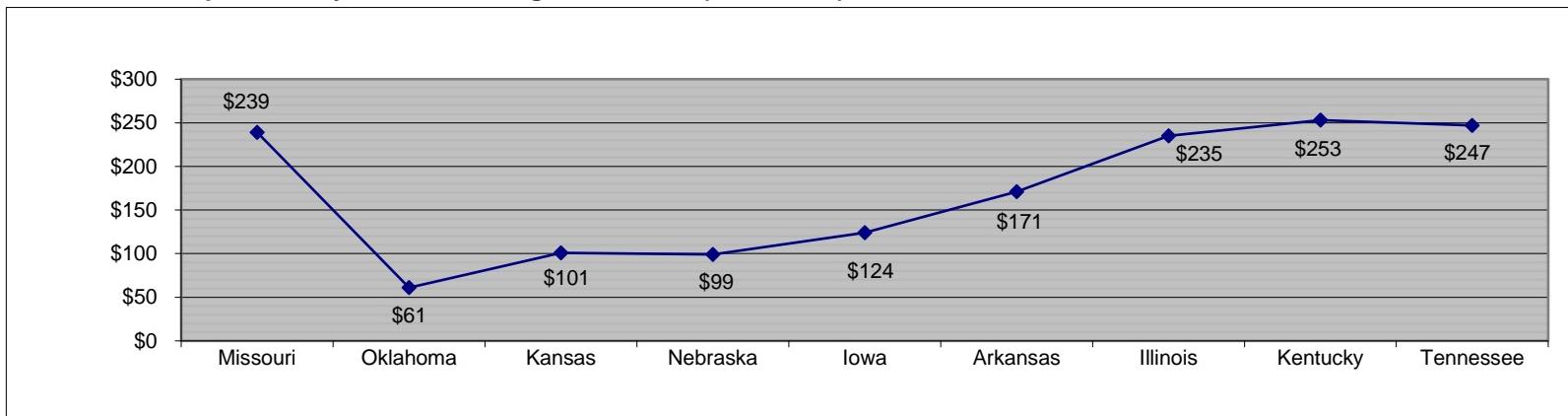
Department REVENUE

HB Section(s): 4.175-4.190

Program Name MISSOURI LOTTERY COMMISSION

Program is found in the following core budget(s): LOTTERY - OPERATING - OTHER FUNDS

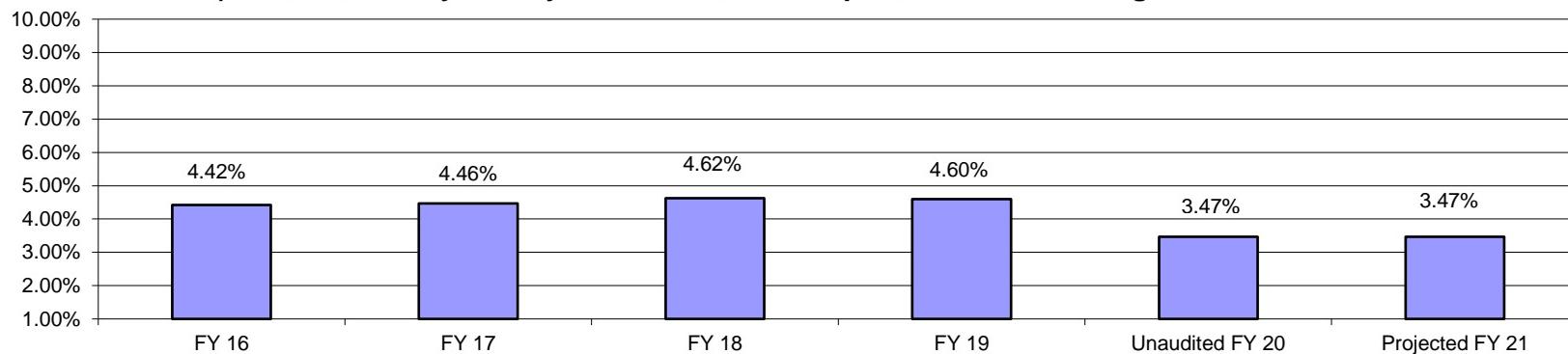
2.) FY 2019 Per Capita Lottery Sales of Contiguous States (Unaudited)



3.) State Tax Withholdings and Debt Offsets on Lottery Winnings - In FY 2020, the Lottery remitted \$3.8 million in state tax withholdings to Missouri Department of Revenue and \$807,000 in debt offsets to various state agencies from Lottery prize winnings.

2d. Provide a measure(s) of the program's efficiency.

1.) Missouri Lottery History of Administrative Expenses as a Percentage of Sales**



**Administrative expenses include ticket costs and related vendor fees, wages and benefits, depreciation, advertising and other general and administrative costs.

PROGRAM DESCRIPTION

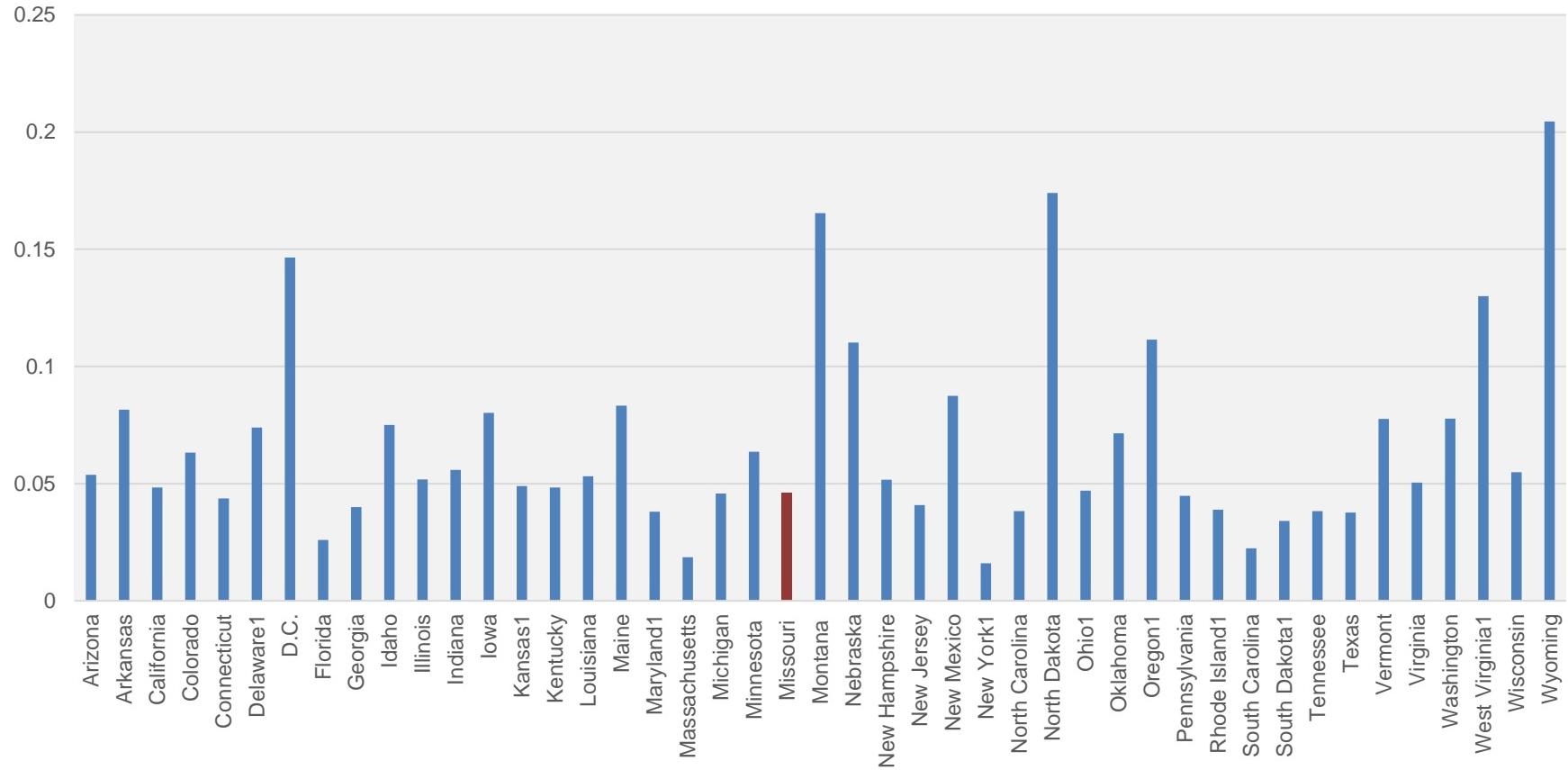
Department REVENUE

HB Section(s): 4.175-4.190

Program Name MISSOURI LOTTERY COMMISSION

Program is found in the following core budget(s): LOTTERY - OPERATING - OTHER FUNDS

1a.) Lottery Industry FY19 Administrative Expense as a Percentage of Sales



In FY 19, Missouri Lottery's administrative expenses were 4.6% of sales compared to the FY 19 U.S. Lottery industry average of 6.7%.

Source: *La Fleur's 2020 World Lottery Almanac* © 2020 TLF Publications, Inc. All rights reserved.

PROGRAM DESCRIPTION

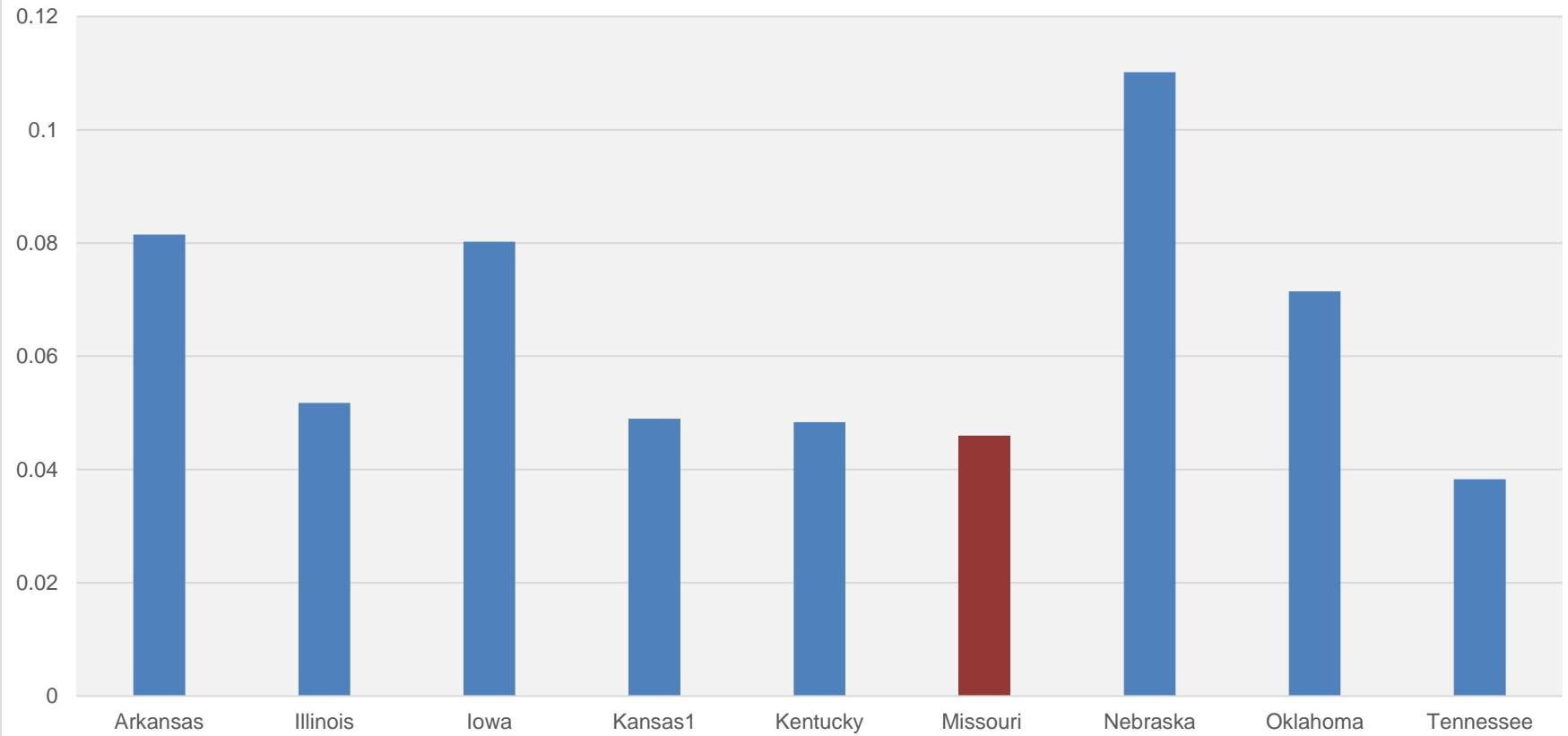
Department REVENUE

HB Section(s): 4.175-4.190

Program Name MISSOURI LOTTERY COMMISSION

Program is found in the following core budget(s): LOTTERY - OPERATING - OTHER FUNDS

1b.) Contiguous States FY19 Administrative Expense as a Percentage of Sales



In FY 19, Missouri Lottery's administrative expenses were 4.6% of sales compared to the contiguous state lotteries' average of 6.4%.

Source: *La Fleur's 2020 World Lottery Almanac* © 2020 TLF Publications, Inc. All rights reserved.

PROGRAM DESCRIPTION

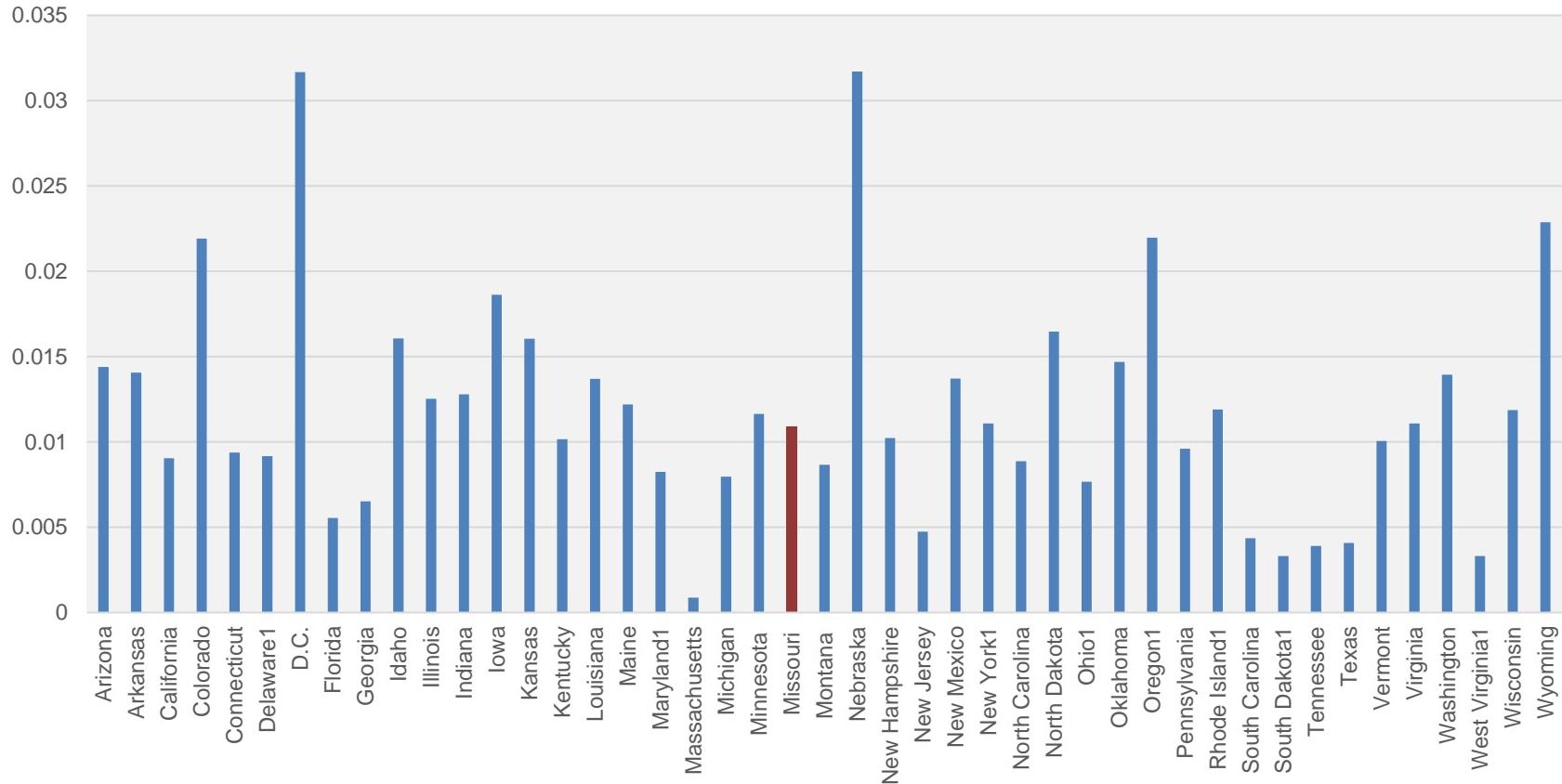
Department REVENUE

HB Section(s): 4.175-4.190

Program Name MISSOURI LOTTERY COMMISSION

Program is found in the following core budget(s): LOTTERY - OPERATING - OTHER FUNDS

2.) Lottery Industry FY19 Advertising Budget as a Percentage of Sales



In FY 19, Missouri Lottery's advertising budget was 1.1% of sales compared to the FY 19 U.S. Lottery industry average of 1.2%.

Source: *La Fleur's 2020 World Lottery Almanac* © 2020 TLF Publications, Inc. All rights reserved.

PROGRAM DESCRIPTION

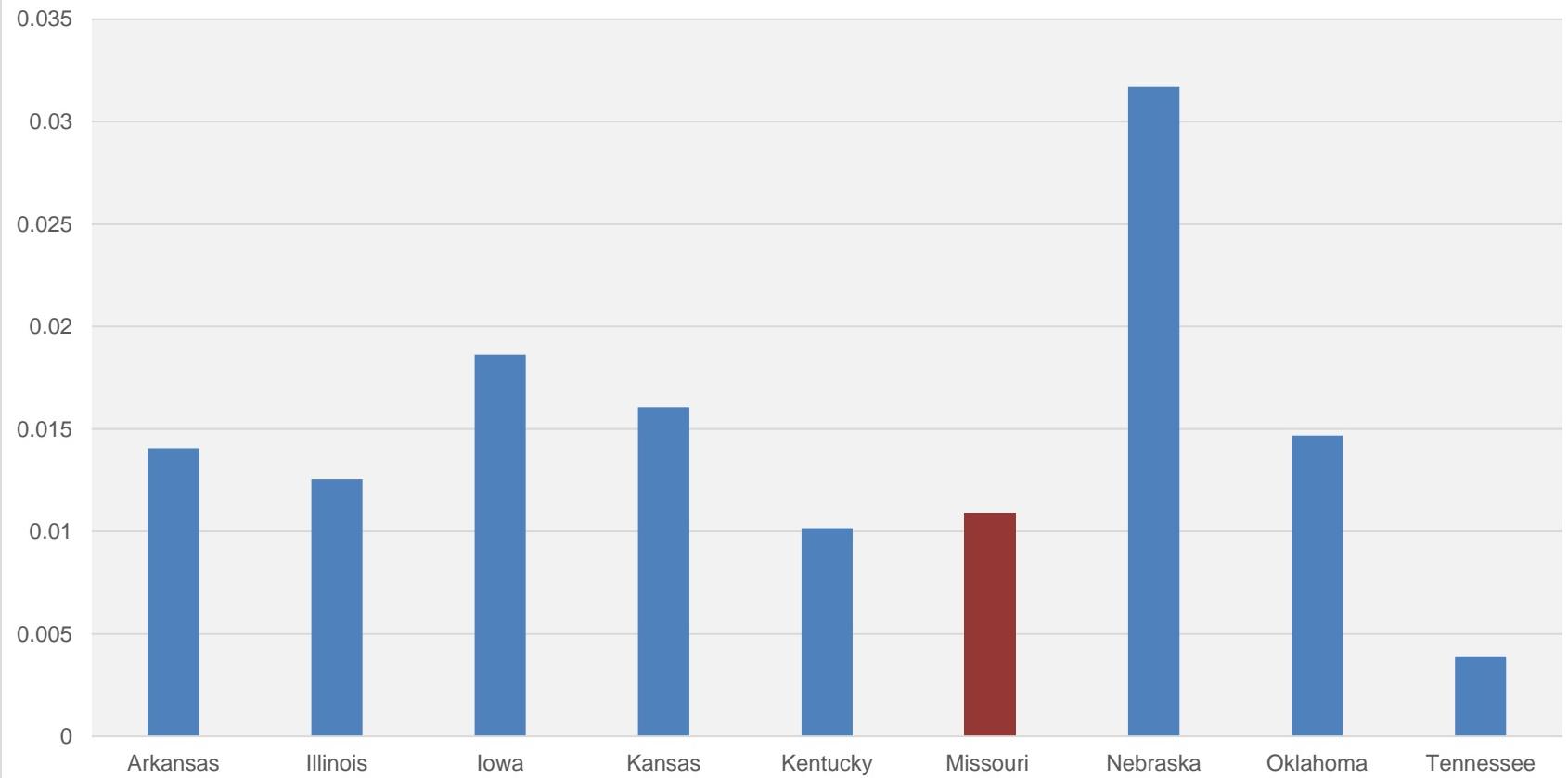
Department REVENUE

HB Section(s): 4.175-4.190

Program Name MISSOURI LOTTERY COMMISSION

Program is found in the following core budget(s): LOTTERY - OPERATING - OTHER FUNDS

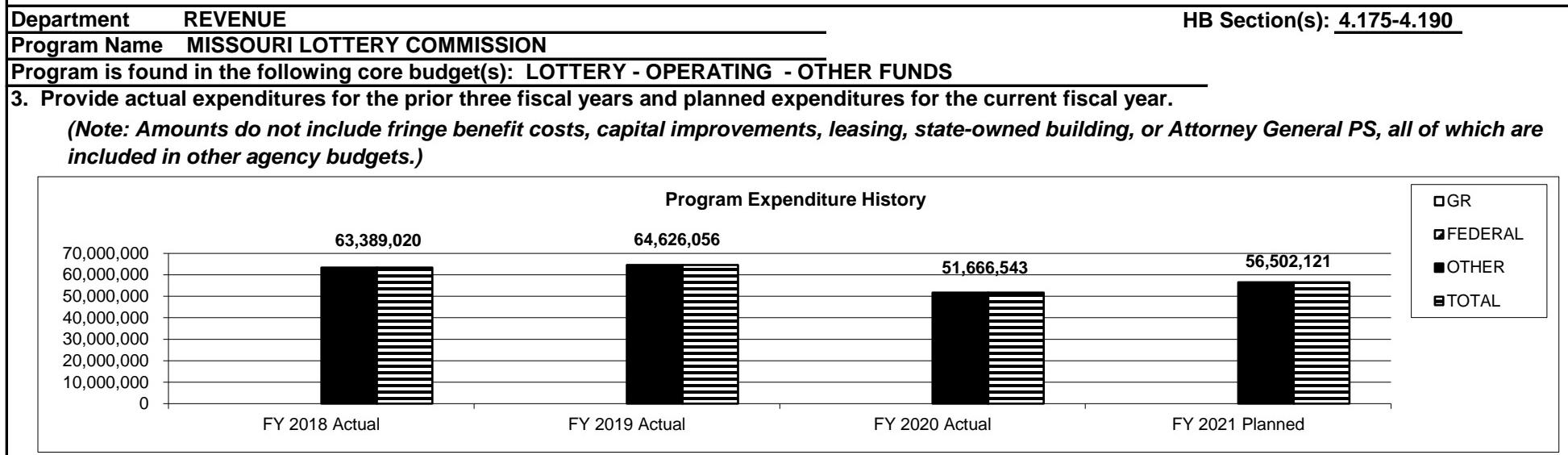
2a.) Contiguous States FY19 Advertising Budget as a Percentage of Sales



In FY 19, Missouri Lottery's advertising budget was 1.1% of sales compared to contiguous state lotteries' average of 1.5%.

Source: *La Fleur's 2020 World Lottery Almanac* © 2020 TLF Publications, Inc. All rights reserved.

PROGRAM DESCRIPTION



Program Expenditures include Lottery operating budget expenditures only: PS, E&E, Advertising, and Vendor Payments.

4. What are the sources of the "Other" funds?

Proceeds from the sale of tickets.

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

State statutes: RSMo 313.200-313.351; Article III, Section 39(b) of the Missouri State Constitution.

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

NEW DECISION ITEM
RANK: 2 **OF** _____

| Department REVENUE | Budget Unit | 87212N | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-----------------------|----------|-----------------------------------|------------------------|----------------|----------------|--|-----------------------------------|--|--|--|----|---------|-------|-------|----|---------|-------|-------|----|---|---|---|----|---|---------|---------|----|---|---|---|----|---|---|---|-----|---|---|---|-----|---|---|---|-----|---|---|---|-----|---|---|---|--------------|----------|----------|----------|--------------|----------|----------------|----------------|
| Division MISSOURI LOTTERY COMMISSION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| DI Name FY 22 PAY PLAN | DI# 0000012 | HB Section 4.175 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. AMOUNT OF REQUEST | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4" style="text-align: left;">FY 2022 Budget Request</th> <th colspan="4" style="text-align: left;">FY 2022 Governor's Recommendation</th> </tr> <tr> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> <td>PS</td> <td>0</td> <td>174,543</td> <td>174,543</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>0</td> <td>0</td> <td>0</td> <td>Total</td> <td>0</td> <td>174,543</td> <td>174,543</td> </tr> </tbody> </table> | | | | | FY 2022 Budget Request | | | | FY 2022 Governor's Recommendation | | | | GR | Federal | Other | Total | GR | Federal | Other | Total | PS | 0 | 0 | 0 | PS | 0 | 174,543 | 174,543 | EE | 0 | 0 | 0 | EE | 0 | 0 | 0 | PSD | 0 | 0 | 0 | PSD | 0 | 0 | 0 | TRF | 0 | 0 | 0 | TRF | 0 | 0 | 0 | Total | 0 | 0 | 0 | Total | 0 | 174,543 | 174,543 |
| FY 2022 Budget Request | | | | FY 2022 Governor's Recommendation | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| GR | Federal | Other | Total | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | PS | 0 | 174,543 | 174,543 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | EE | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | PSD | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 0 | TRF | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 0 | 0 | 0 | Total | 0 | 174,543 | 174,543 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FTE | 0.00 | 0.00 | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Est. Fringe | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Funds: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Funds: Lottery Enterprise Fund (0657) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. THIS REQUEST CAN BE CATEGORIZED AS: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| New Legislation | New Program | Fund Switch | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Federal Mandate | Program Expansion | Cost to Continue | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| GR Pick-Up | Space Request | Equipment Replacement | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input checked="" type="checkbox"/> Pay Plan | Other: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>The Governor's Fiscal Year 2022 budget includes appropriation authority for a 2% pay raise for state employees beginning January 1, 2022.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

NEW DECISION ITEM
 RANK: 2 OF _____

| | | | |
|------------|-----------------------------|-------------|---------|
| Department | REVENUE | Budget Unit | 87212N |
| Division | MISSOURI LOTTERY COMMISSION | | |
| DI Name | FY 22 PAY PLAN | DI# | 0000012 |

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The appropriated amount for the Fiscal Year 2022 pay plan was based on personal service appropriations.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

| Budget Object Class/Job Class | Dept Req GR | Dept Req GR | Dept Req FED | Dept Req FED | Dept Req OTHER | Dept Req OTHER | Dept Req TOTAL | Dept Req TOTAL | Dept Req One-Time |
|-------------------------------|----------------|----------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS |
| 100-Salaries and Wages | | | | | | | 0 | 0 | 0.0 |
| Total PS | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0 |

| Budget Object Class/Job Class | Gov Rec GR | Gov Rec GR | Gov Rec FED | Gov Rec FED | Gov Rec OTHER | Gov Rec OTHER | Gov Rec TOTAL | Gov Rec TOTAL | Gov Rec One-Time |
|-------------------------------|---------------|---------------|----------------|----------------|------------------|------------------|------------------|------------------|---------------------|
| | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS | FTE | DOLLARS |
| 100-Salaries and Wages | | | | | 174,543 | | 174,543 | | 0.0 |
| Total PS | 0 | 0.0 | 0 | 0.0 | 174,543 | 0.0 | 174,543 | 0.0 | 0 |
| Grand Total | 0 | 0.0 | 0 | 0.0 | 174,543 | 0.0 | 174,543 | 0.0 | 0 |

DECISION ITEM DETAIL

| Budget Unit | FY 2020 | FY 2020 | FY 2021 | FY 2021 | FY 2022 | FY 2022 | FY 2022 | FY 2022 |
|--------------------------------------|---------|---------|---------|---------|----------|----------|---------|---------|
| Decision Item | ACTUAL | ACTUAL | BUDGET | BUDGET | DEPT REQ | DEPT REQ | GOV REC | GOV REC |
| Budget Object Class | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE | DOLLAR | FTE |
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| DIVISION DIRECTOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,900 | 0.00 |
| DESIGNATED PRINCIPAL ASST DIV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,990 | 0.00 |
| MISCELLANEOUS TECHNICAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 267 | 0.00 |
| MISCELLANEOUS PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,200 | 0.00 |
| SPECIAL ASST PARAPROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 530 | 0.00 |
| PRINCIPAL ASST BOARD/COMMISSON | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,276 | 0.00 |
| ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,630 | 0.00 |
| LEAD ADMIN SUPPORT ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,440 | 0.00 |
| ADMIN SUPPORT PROFESSIONAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,160 | 0.00 |
| RESEARCH/DATA ANALYST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,012 | 0.00 |
| RESEARCH DATA ANALYSIS SPV/MGR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 651 | 0.00 |
| STORES/WAREHOUSE ASSOCIATE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 932 | 0.00 |
| SENIOR MULTIMEDIA SPECIALIST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 479 | 0.00 |
| PUBLIC RELATIONS COORDINATOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,840 | 0.00 |
| SENIOR ACCOUNTS ASSISTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,405 | 0.00 |
| INTERMEDIATE ACCOUNTANT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 903 | 0.00 |
| ACCOUNTANT SUPERVISOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,250 | 0.00 |
| ACCOUNTANT MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 969 | 0.00 |
| AUDITOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 500 | 0.00 |
| HUMAN RESOURCES MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 674 | 0.00 |
| ASSOC APPLICATIONS DEVELOPER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 977 | 0.00 |
| APPLICATIONS DEVELOPER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,108 | 0.00 |
| SENIOR APPLICATIONS DEVELOPER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,260 | 0.00 |
| APPLICATIONS DEVELOPMENT SPEC | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 789 | 0.00 |
| DIR STRATEGY & PLANNING LVL 2 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 862 | 0.00 |
| NETWORK INFRASTRUCTURE TECH | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 341 | 0.00 |
| NETWORK INFRASTRUCTURE SPEC | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 625 | 0.00 |
| NETWORK INFRASTRUCTURE SPV | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 678 | 0.00 |
| QUALITY CONTROL SPECIALIST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 440 | 0.00 |
| SYSTEMS ADMINISTRATION TECH | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 375 | 0.00 |
| SR SYSTEMS ADMINISTRATION SPEC | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 652 | 0.00 |
| CYBERSECURITY ANALYST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 513 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| LOTTERY COMMISSION - OPERATIN | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| CLIENT SUPPORT TECH-TIER 1 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 685 | 0.00 |
| CLIENT SUPPORT TECH-TIER 2 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 925 | 0.00 |
| LOTTERY SECURITY SPECIALIST | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 1,705 | 0.00 |
| LOTTERY MKTNG & PROMOTIONS MGR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,820 | 0.00 |
| LOTTERY CUSTOMER SERVICE SPEC | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,408 | 0.00 |
| LOTTERY INSIDE SALES SPEC | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,659 | 0.00 |
| LOTTERY INSIDE SALES TEAM MGR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 805 | 0.00 |
| LOTTERY FIELD REPRESENTATIVE | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 17,992 | 0.00 |
| LOTTERY DSTRCT/CORP SALES MGR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 4,223 | 0.00 |
| LOTTERY SALES MANAGER | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 5,300 | 0.00 |
| MAINTENANCE/GROUNDS SUPERVISOR | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 510 | 0.00 |
| TOTAL - PS | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | \$74,660 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$74,660 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$74,660 | 0.00 |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| LOTTERY FUND TRANSFER | | | | | | | | |
| Pay Plan - 0000012 | | | | | | | | |
| TRANSFERS OUT | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 99,883 | 0.00 |
| TOTAL - TRF | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 99,883 | 0.00 |
| GRAND TOTAL | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$99,883 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$99,883 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| LOTTERY COMMISSION - PRIZES | | | | | | | | |
| CORE | | | | | | | | |
| EXPENSE & EQUIPMENT | | | | | | | | |
| STATE LOTTERY FUND | 147,408,366 | 0.00 | 174,075,218 | 0.00 | 174,075,218 | 0.00 | 174,075,218 | 0.00 |
| TOTAL - EE | 147,408,366 | 0.00 | 174,075,218 | 0.00 | 174,075,218 | 0.00 | 174,075,218 | 0.00 |
| TOTAL | 147,408,366 | 0.00 | 174,075,218 | 0.00 | 174,075,218 | 0.00 | 174,075,218 | 0.00 |
| GRAND TOTAL | \$147,408,366 | 0.00 | \$174,075,218 | 0.00 | \$174,075,218 | 0.00 | \$174,075,218 | 0.00 |

CORE DECISION ITEM

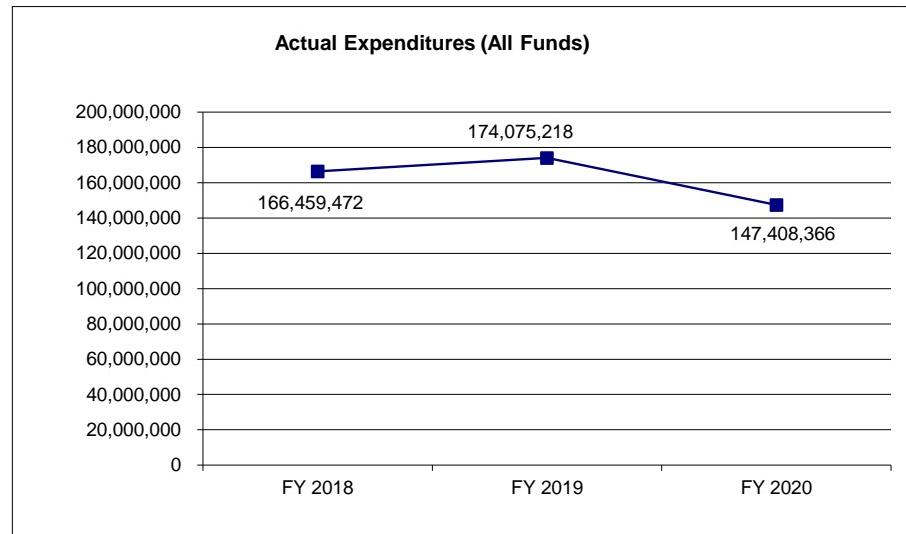
| | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|--------------------|--------------------|
| Department | REVENUE | Budget Unit | 87213C |
| Division | MISSOURI LOTTERY COMMISSION | | |
| Core - | PRIZES | HB Section | 4.180 |
| 1. CORE FINANCIAL SUMMARY | | | |
| FY 2022 Budget Request | | | |
| GR | Federal | | Other |
| PS | 0 | 0 | 0 |
| EE | 0 | 0 | 174,075,218 |
| PSD | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 |
| Total | 0 | 0 | 174,075,218 |
| FTE | | | 0.00 |
| Est. Fringe | 0 | 0 | 0 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | |
| Other Funds: State Lottery Fund (0682) | | | |
| FY 2022 Governor's Recommendation | | | |
| GR | Federal | | Other |
| PS | 0 | 0 | 0 |
| EE | 0 | 0 | 174,075,218 |
| PSD | 0 | 0 | 0 |
| TRF | 0 | 0 | 0 |
| Total | 0 | 0 | 174,075,218 |
| FTE | | | 0.00 |
| Est. Fringe | 0 | 0 | 0 |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | |
| Other Funds: State Lottery Fund (0682) | | | |
| 2. CORE DESCRIPTION | | | |
| The Missouri Lottery requests continued core funding for prize payouts associated with the Lottery's Scratchers and Draw Games. Prize structures of games are established to maximize sales and profits for Missouri public education. The Lottery will continue to inform the public of the prize structure of each game. | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | |
| Prizes related to the games offered by the Missouri Lottery. | | | |

CORE DECISION ITEM

| | | | |
|-------------------|-----------------------------|--------------------|--------------|
| Department | REVENUE | Budget Unit | 87213C |
| Division | MISSOURI LOTTERY COMMISSION | | |
| Core - | PRIZES | HB Section | 4.180 |

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr |
|---------------------------------|-------------------|-------------------|-------------------|-----------------------|
| Appropriation (All Funds) | 174,075,218 | 174,075,218 | 174,075,218 | 174,075,218 |
| Less Reverted (All Funds) | 0 | 0 | 0 | N/A |
| Less Restricted (All Funds) | 0 | 0 | 0 | N/A |
| Budget Authority (All Funds) | 174,075,218 | 174,075,218 | 174,075,218 | N/A |
| Actual Expenditures (All Funds) | 166,459,472 | 174,075,218 | 147,408,366 | N/A |
| Unexpended (All Funds) | 7,615,746 | 0 | 26,666,852 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 7,615,746 | 0 | 26,666,852 | N/A |



Reverted includes Governor's standard 3 percent reserve (when applicable).

Restricted includes any extraordinary expenditure restrictions (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

LOTTERY COMMISSION - PRIZES

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|--------------|-------------|----------|----------|--------------------|--------------------|-------------|
| TAFF AFTER VETOES | EE | 0.00 | 0 | 0 | 174,075,218 | 174,075,218 | |
| | Total | 0.00 | 0 | 0 | 174,075,218 | 174,075,218 | |
| DEPARTMENT CORE REQUEST | EE | 0.00 | 0 | 0 | 174,075,218 | 174,075,218 | |
| | Total | 0.00 | 0 | 0 | 174,075,218 | 174,075,218 | |
| GOVERNOR'S RECOMMENDED CORE | EE | 0.00 | 0 | 0 | 174,075,218 | 174,075,218 | |
| | Total | 0.00 | 0 | 0 | 174,075,218 | 174,075,218 | |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| LOTTERY COMMISSION - PRIZES | | | | | | | | |
| CORE | | | | | | | | |
| MISCELLANEOUS EXPENSES | 147,408,366 | 0.00 | 174,075,218 | 0.00 | 174,075,218 | 0.00 | 174,075,218 | 0.00 |
| TOTAL - EE | 147,408,366 | 0.00 | 174,075,218 | 0.00 | 174,075,218 | 0.00 | 174,075,218 | 0.00 |
| GRAND TOTAL | \$147,408,366 | 0.00 | \$174,075,218 | 0.00 | \$174,075,218 | 0.00 | \$174,075,218 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$147,408,366 | 0.00 | \$174,075,218 | 0.00 | \$174,075,218 | 0.00 | \$174,075,218 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| LOTTERY FUND TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| FUND TRANSFERS | | | | | | | | |
| STATE LOTTERY FUND | 56,000,000 | 0.00 | 72,979,593 | 0.00 | 72,979,593 | 0.00 | 72,979,593 | 0.00 |
| TOTAL - TRF | 56,000,000 | 0.00 | 72,979,593 | 0.00 | 72,979,593 | 0.00 | 72,979,593 | 0.00 |
| TOTAL | 56,000,000 | 0.00 | 72,979,593 | 0.00 | 72,979,593 | 0.00 | 72,979,593 | 0.00 |
| Pay Plan - 0000012 | | | | | | | | |
| FUND TRANSFERS | | | | | | | | |
| STATE LOTTERY FUND | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 99,883 | 0.00 |
| TOTAL - TRF | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 99,883 | 0.00 |
| TOTAL | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 99,883 | 0.00 |
| GRAND TOTAL | \$56,000,000 | 0.00 | \$72,979,593 | 0.00 | \$72,979,593 | 0.00 | \$73,079,476 | 0.00 |

CORE DECISION ITEM

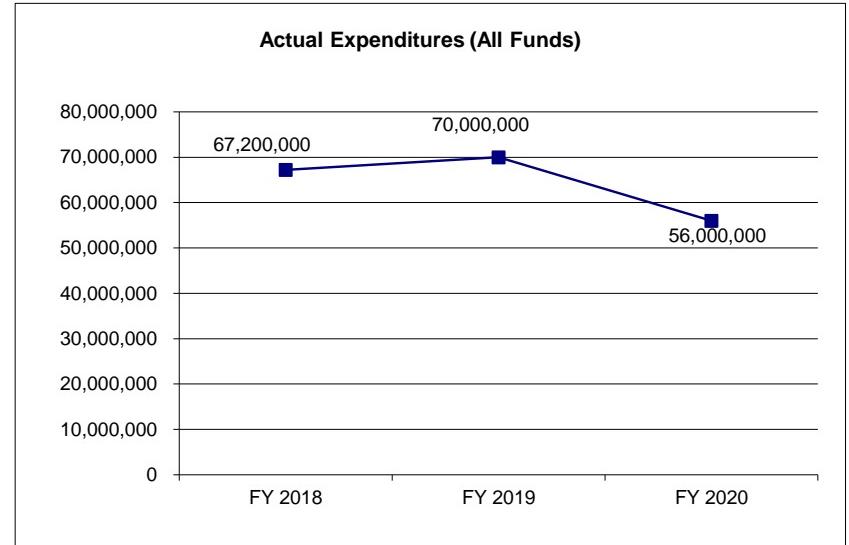
| Department | REVENUE | | | Budget Unit | 87215C | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|----------|-------------------|---------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|---|---|----|---------|-------|-------|----|---|---|---|---|----|---|---|---|---|-----|---|---|---|---|-----|---|---|------------|------------|--------------|----------|----------|-------------------|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|----|---------|-------|-------|----|---|---|---|---|----|---|---|---|---|-----|---|---|---|---|-----|---|---|------------|------------|--------------|----------|
| Division | MISSOURI LOTTERY COMMISSION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Core - | TRANSFER FOR OPERATIONS | | | HB Section | 4.185 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FY 2022 Budget Request <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>72,979,593</td> <td>72,979,593</td> </tr> <tr> <td>Total</td> <td>0</td> <td>0</td> <td>72,979,593</td> <td>72,979,593</td> </tr> </tbody> </table> | | | | | | | | GR | Federal | Other | Total | PS | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 72,979,593 | 72,979,593 | Total | 0 | 0 | 72,979,593 | 72,979,593 | FY 2022 Governor's Recommendation <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>72,979,593</td> <td>72,979,593</td> </tr> <tr> <td>Total</td> <td>0</td> <td>0</td> <td>72,979,593</td> <td>72,979,593</td> </tr> </tbody> </table> | | | | | GR | Federal | Other | Total | PS | 0 | 0 | 0 | 0 | EE | 0 | 0 | 0 | 0 | PSD | 0 | 0 | 0 | 0 | TRF | 0 | 0 | 72,979,593 | 72,979,593 | Total | 0 |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 72,979,593 | 72,979,593 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 0 | 0 | 72,979,593 | 72,979,593 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | GR | Federal | Other | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PS | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EE | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| PSD | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TRF | 0 | 0 | 72,979,593 | 72,979,593 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 0 | 0 | 72,979,593 | 72,979,593 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FTE 0.00 0.00 0.00 0.00 | | | | FTE 0.00 0.00 0.00 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Est. Fringe | 0 | 0 | 0 | 0 | Est. Fringe | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Funds: State Lottery Fund (0682) | | | | Other Funds: State Lottery Fund (0682) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| This core represents the transfer to the Lottery Enterprise Fund (Fund 0657) necessitated by creation of the State Lottery Fund (Fund 0682) in 2017 to fund Lottery operations. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

CORE DECISION ITEM

| | | | |
|-------------------|-----------------------------|--------------------|--------|
| Department | REVENUE | Budget Unit | 87215C |
| Division | MISSOURI LOTTERY COMMISSION | | |
| Core - | TRANSFER FOR OPERATIONS | HB Section | 4.185 |

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| Appropriation (All Funds) | 71,401,168 | 73,033,480 | 76,294,439 | 72,979,593 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds) | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 71,401,168 | 73,033,480 | 76,294,439 | 72,979,593 |
| Actual Expenditures (All Funds) | 67,200,000 | 70,000,000 | 56,000,000 | N/A |
| Unexpended (All Funds) | 4,201,168 | 3,033,480 | 20,294,439 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 4,201,168 | 3,033,480 | 20,294,439 | N/A |



Reverted includes Governor's standard 3 percent reserve (when applicable).

Restricted includes any extraordinary expenditure restrictions (when applicable).

NOTES:

This was a new transfer beginning in FY 2017 with the creation of the new State Lottery Fund.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

LOTTERY FUND TRANSFER

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------|--------------|-------------|----------|----------|-------------------|-------------------|-------------|
| TAFF AFTER VETOES | TRF | 0.00 | 0 | 0 | 72,979,593 | 72,979,593 | |
| | Total | 0.00 | 0 | 0 | 72,979,593 | 72,979,593 | |
| DEPARTMENT CORE REQUEST | TRF | 0.00 | 0 | 0 | 72,979,593 | 72,979,593 | |
| | Total | 0.00 | 0 | 0 | 72,979,593 | 72,979,593 | |
| GOVERNOR'S RECOMMENDED CORE | TRF | 0.00 | 0 | 0 | 72,979,593 | 72,979,593 | |
| | Total | 0.00 | 0 | 0 | 72,979,593 | 72,979,593 | |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| LOTTERY FUND TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 56,000,000 | 0.00 | 72,979,593 | 0.00 | 72,979,593 | 0.00 | 72,979,593 | 0.00 |
| TOTAL - TRF | 56,000,000 | 0.00 | 72,979,593 | 0.00 | 72,979,593 | 0.00 | 72,979,593 | 0.00 |
| GRAND TOTAL | \$56,000,000 | 0.00 | \$72,979,593 | 0.00 | \$72,979,593 | 0.00 | \$72,979,593 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$56,000,000 | 0.00 | \$72,979,593 | 0.00 | \$72,979,593 | 0.00 | \$72,979,593 | 0.00 |

DECISION ITEM SUMMARY

| Budget Unit Decision Item Budget Object Summary Fund | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|---------------------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| LOTTERY COMMISSION-TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| FUND TRANSFERS | | | | | | | | |
| STATE LOTTERY FUND | 333,000,000 | 0.00 | 337,032,500 | 0.00 | 317,158,471 | 0.00 | 337,032,500 | 0.00 |
| TOTAL - TRF | 333,000,000 | 0.00 | 337,032,500 | 0.00 | 317,158,471 | 0.00 | 337,032,500 | 0.00 |
| TOTAL | 333,000,000 | 0.00 | 337,032,500 | 0.00 | 317,158,471 | 0.00 | 337,032,500 | 0.00 |
| GRAND TOTAL | \$333,000,000 | 0.00 | \$337,032,500 | 0.00 | \$317,158,471 | 0.00 | \$337,032,500 | 0.00 |

CORE DECISION ITEM

| Department | REVENUE | | | Budget Unit | 87218C | | | | | | | | | | | | | | | | | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-------------|-------------|------------------------------------------|--------------------|--|--------------------|-------------|-----------------------|------|-------------|------|-------------|------|-------------|------|-------------|------|-------------|--------------------------------------|------------------|----------------------------|--------------------|-----------------------|--------------------|
| Division | MISSOURI LOTTERY COMMISSION | | | | | | | | | | | | | | | | | | | | | | | | |
| Core - | <u>TRANSFER TO LOTTERY PROCEEDS FUND</u> | | | HB Section | <u>4.190</u> | | | | | | | | | | | | | | | | | | | | |
| 1. CORE FINANCIAL SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | |
| FY 2022 Budget Request | | | | FY 2022 Governor's Recommendation | | | | | | | | | | | | | | | | | | | | | |
| GR | | Federal | Other | Total | GR | | Total | | | | | | | | | | | | | | | | | | |
| PS | | 0 | 0 | 0 | PS | | 0 | | | | | | | | | | | | | | | | | | |
| EE | | 0 | 0 | 0 | EE | | 0 | | | | | | | | | | | | | | | | | | |
| PSD | | 0 | 0 | 0 | PSD | | 0 | | | | | | | | | | | | | | | | | | |
| TRF | | 0 | 0 | 317,158,471 | TRF | | 337,032,500 | | | | | | | | | | | | | | | | | | |
| Total | | 0 | 0 | 317,158,471 | Total | | 337,032,500 | | | | | | | | | | | | | | | | | | |
| FTE | | 0.00 | 0.00 | 0.00 | FTE | | 0.00 | | | | | | | | | | | | | | | | | | |
| <i>Est. Fringe</i> | | <i>0</i> | <i>0</i> | <i>0</i> | <i>Est. Fringe</i> | | <i>0</i> | | | | | | | | | | | | | | | | | | |
| Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation. | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Funds: State Lottery Fund (0682) | | | | Other Funds: State Lottery Fund (0682) | | | | | | | | | | | | | | | | | | | | | |
| 2. CORE DESCRIPTION | | | | | | | | | | | | | | | | | | | | | | | | | |
| This transfer appropriation represents the projected profits generated by the Missouri Lottery. The Lottery seeks to maximize this transfer through innovative product development, effective marketing, efficient distribution and superior customer service. The requested transfer is based on a five-year benchmark of actual transfers plus 1% and represents a reduction to the core transfer budget to better approximate actual. | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; padding: 2px;">Fiscal Year</th> <th style="text-align: center; padding: 2px;">Transfer to Education</th> </tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 2px;">2016</td> <td style="text-align: center; padding: 2px;">308,993,403</td> </tr> <tr> <td style="text-align: center; padding: 2px;">2017</td> <td style="text-align: center; padding: 2px;">297,874,417</td> </tr> <tr> <td style="text-align: center; padding: 2px;">2018</td> <td style="text-align: center; padding: 2px;">306,072,098</td> </tr> <tr> <td style="text-align: center; padding: 2px;">2019</td> <td style="text-align: center; padding: 2px;">323,000,000</td> </tr> <tr> <td style="text-align: center; padding: 2px;">2020</td> <td style="text-align: center; padding: 2px;">333,000,000</td> </tr> <tr> <td style="text-align: center; padding: 2px;"><i>Plus FY 20 carryover to FY 21</i></td> <td style="text-align: center; padding: 2px;"><i>1,151,525</i></td> </tr> <tr> <td style="text-align: center; padding: 2px;"><i>Five-Year Benchmark</i></td> <td style="text-align: center; padding: 2px;"><i>314,018,289</i></td> </tr> <tr> <td style="text-align: center; padding: 2px;"><i>Benchmark + 1%</i></td> <td style="text-align: center; padding: 2px;"><i>317,158,471</i></td> </tr> </tbody> </table> | | | | | | | | Fiscal Year | Transfer to Education | 2016 | 308,993,403 | 2017 | 297,874,417 | 2018 | 306,072,098 | 2019 | 323,000,000 | 2020 | 333,000,000 | <i>Plus FY 20 carryover to FY 21</i> | <i>1,151,525</i> | <i>Five-Year Benchmark</i> | <i>314,018,289</i> | <i>Benchmark + 1%</i> | <i>317,158,471</i> |
| Fiscal Year | Transfer to Education | | | | | | | | | | | | | | | | | | | | | | | | |
| 2016 | 308,993,403 | | | | | | | | | | | | | | | | | | | | | | | | |
| 2017 | 297,874,417 | | | | | | | | | | | | | | | | | | | | | | | | |
| 2018 | 306,072,098 | | | | | | | | | | | | | | | | | | | | | | | | |
| 2019 | 323,000,000 | | | | | | | | | | | | | | | | | | | | | | | | |
| 2020 | 333,000,000 | | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Plus FY 20 carryover to FY 21</i> | <i>1,151,525</i> | | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Five-Year Benchmark</i> | <i>314,018,289</i> | | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Benchmark + 1%</i> | <i>317,158,471</i> | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. PROGRAM LISTING (list programs included in this core funding) | | | | | | | | | | | | | | | | | | | | | | | | | |

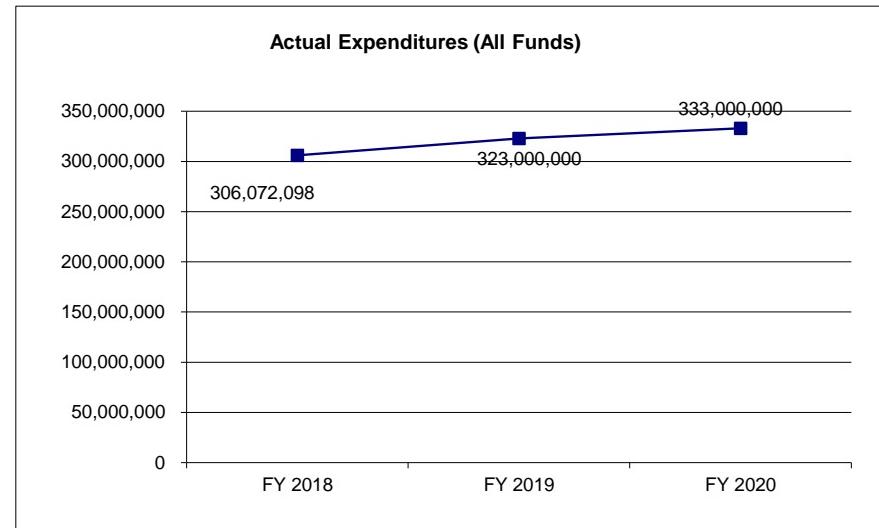
CORE DECISION ITEM

| | | | |
|-------------------|-----------------------------------|--------------------|--------|
| Department | REVENUE | Budget Unit | 87218C |
| Division | MISSOURI LOTTERY COMMISSION | | |
| Core - | TRANSFER TO LOTTERY PROCEEDS FUND | HB Section | 4.190 |

Transfer of profits generated by the Missouri Lottery to the Lottery Proceeds Fund for public education.

4. FINANCIAL HISTORY

| | FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Current Yr. |
|---------------------------------|-------------------|-------------------|-------------------|------------------------|
| Appropriation (All Funds) | 316,000,000 | 323,000,000 | 333,000,000 | 317,158,471 |
| Less Reverted (All Funds) | 0 | 0 | 0 | 0 |
| Less Restricted (All Funds) | 0 | 0 | 0 | 0 |
| Budget Authority (All Funds) | 316,000,000 | 323,000,000 | 333,000,000 | 317,158,471 |
| Actual Expenditures (All Funds) | 306,072,098 | 323,000,000 | 333,000,000 | N/A |
| Unexpended (All Funds) | 9,927,902 | 0 | 0 | N/A |
| Unexpended, by Fund: | | | | |
| General Revenue | 0 | 0 | 0 | N/A |
| Federal | 0 | 0 | 0 | N/A |
| Other | 9,927,902 | 0 | 0 | N/A |



Reverted includes Governor's standard 3 percent reserve (when applicable).

Restricted includes any extraordinary expenditure restrictions (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
LOTTERY COMMISSION-TRANSFER

5. CORE RECONCILIATION DETAIL

| | Budget Class | FTE | GR | Federal | Other | Total | Explanation |
|-----------------------------------------------|-------------------------------|-------------|----------|----------|---------------------|---------------------|----------------------------------------------------------|
| TAFF AFTER VETOES | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 337,032,500 | 337,032,500 | |
| | Total | 0.00 | 0 | 0 | 337,032,500 | 337,032,500 | |
| DEPARTMENT CORE ADJUSTMENTS | | | | | | | |
| Core Reduction | 310 T137 | TRF | 0.00 | 0 | 0 (19,874,029) | (19,874,029) | To provide sufficient authority for available resources. |
| | NET DEPARTMENT CHANGES | 0.00 | 0 | 0 | (19,874,029) | (19,874,029) | |
| DEPARTMENT CORE REQUEST | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 317,158,471 | 317,158,471 | |
| | Total | 0.00 | 0 | 0 | 317,158,471 | 317,158,471 | |
| GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS | | | | | | | |
| Core Reduction | 310 T137 | TRF | 0.00 | 0 | 0 19,874,029 | 19,874,029 | To provide sufficient authority for available resources. |
| | NET GOVERNOR CHANGES | 0.00 | 0 | 0 | 19,874,029 | 19,874,029 | |
| GOVERNOR'S RECOMMENDED CORE | | | | | | | |
| | TRF | 0.00 | 0 | 0 | 337,032,500 | 337,032,500 | |
| | Total | 0.00 | 0 | 0 | 337,032,500 | 337,032,500 | |

DECISION ITEM DETAIL

| Budget Unit Decision Item Budget Object Class | FY 2020 ACTUAL DOLLAR | FY 2020 ACTUAL FTE | FY 2021 BUDGET DOLLAR | FY 2021 BUDGET FTE | FY 2022 DEPT REQ DOLLAR | FY 2022 DEPT REQ FTE | FY 2022 GOV REC DOLLAR | FY 2022 GOV REC FTE |
|-----------------------------------------------------|-----------------------------|--------------------------|-----------------------------|--------------------------|-------------------------------|----------------------------|------------------------------|---------------------------|
| LOTTERY COMMISSION-TRANSFER | | | | | | | | |
| CORE | | | | | | | | |
| TRANSFERS OUT | 333,000,000 | 0.00 | 337,032,500 | 0.00 | 317,158,471 | 0.00 | 337,032,500 | 0.00 |
| TOTAL - TRF | 333,000,000 | 0.00 | 337,032,500 | 0.00 | 317,158,471 | 0.00 | 337,032,500 | 0.00 |
| GRAND TOTAL | \$333,000,000 | 0.00 | \$337,032,500 | 0.00 | \$317,158,471 | 0.00 | \$337,032,500 | 0.00 |
| GENERAL REVENUE | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| FEDERAL FUNDS | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 | \$0 | 0.00 |
| OTHER FUNDS | \$333,000,000 | 0.00 | \$337,032,500 | 0.00 | \$317,158,471 | 0.00 | \$337,032,500 | 0.00 |